

Company Registration Number SC361752

Charity Registration Number SC002578

SABHAL MÒR OSTAIG
FINANCIAL STATEMENTS
31 JULY 2024

(A Company Limited by Guarantee)

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE INFORMATION

Directors	Sine Millar Ghilleasbuig Professor Bryan Duncan MacGregor Angus Donald John Macquien Macinnes Angus Lamont MacLeod Angus George MacLeod (resigned 31 March 2024) John Angus MacKillop (appointed 22 September 2023) Dr. Gillian Munro Roddy Neithercut Wilson Churchill McLeod (appointed 22 September 2023) Dr John Decker Forrest Mary Ellen Stewart (resigned 22 September 2023) Dr Donalda Theresa McComb Fiona Dunn
Registered Charity number	SC002578
Registered Company number	SC361752
Registered office	Colaiste Gaidhlig Na H-Alba An Teanga Sleite An T-Eilean Sgitheanach IV44 8RQ
Independent auditors	Anderson Anderson & Brown Audit LLP Chartered Accountants & Statutory Auditors 133 Finnieston Street Glasgow G3 8HB
Bankers	Bank of Scotland Inverness-shire IV40 8AB
Solicitors	Wright, Johnston & Mackenzie LLP 302 St Vincent Street Glasgow G2 5RZ

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Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2024

Facal-tòisich a' Chathraiche

Tha bliadhna chudromach air a bhith aig Sabhal Mòr Ostaig, le naidheachdan matha, dùbhlanan ionmhais is atharrachaidhean. San t-Sultain 2023, chomharraich Sabhal Mòr Ostaig, Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig leth-cheud bliadhna ann bho chaidh a' Cholaiste a stèidheachadh. Chaidh latha sònraichte de thachartasan a chur air dòigh air an 22na dhen t-Sultain aig Sabhal Mòr Ostaig, san do ghabh luchd-obrach, oileanaich, luchd com-pàirt agus riochdairean coimhearsnachd pàirt. Am measg nan tachartasan, chuir Ball-Pàrlamaid na h-Alba Iain Blackford Ro-Innleachd Shabhal Mòr Ostaig 2023-28 air bhog; chaidh consairt a chumail le ceòl is cuimhneachain bho seann luchd-obrach; agus chaidh leabhar ùr, *Somhairle – na bhriathran fhèin* a chur air bhog le Acair, san robh na sgrìobhainn aig Somhairle MacGill-Eain, a bha am measg nan ciad urrasairean aig an t-Sabhal Mhòr.

Chaidh consairt coimhearsnachd a chumail aig Sabhal Mòr Ostaig san Dùbhlachd 2023, anns an robh tàlant an ciùil ar nàbaidhean san Eilean Sgitheanach agus luchd-obrach an t-Sabhail.

Thàinig na tachartasan gu ceann as t-earrach 2024 nuair a chùimte Fàilteachas Pàrlamaid dhan t-Sabhal ann an Holyrood, Dùn Èideann. Chaidh a chumail leis a' Bhall Pàrlamaid Mgr Alasdair Allan, Cathraiche na Buidhne Thar-Phàrtaidh airson na Gàidhlig. Bha Prìomh Mhinistear ùr na h-Alba, Mgr Iain Suaineach, an làthair, agus thug e seachad a' chiad òraid phoblach aige, anns an do dhaingnich e a thaic gu cànan is cultar na Gàidhlig, agus a' moladh mar a tha Sabhal Mòr Ostaig a' cur air adhart cànan is cultar na Gàidhlig.

Air an aon latha, bha Sabhal Mòr Ostaig fìor thoilichte ainm a chur ri Meòrachan Tuigse le Leabharlann Nàiseanta na h-Alba, anns an robh an dà bhuidheann a' cur romhpa a bhith ag obair nas dlùithe air diofar phròiseactan.

Air an aon mhìos, an Cèitean 2024, bha e na urram gun do thadhail an Diùc agus a' Bhana-Diùc Dhùn Èideann air a' Cholaiste, agus choinnich iad ri luchd-obrach is oileanaich agus riochdairean diofar bhuidhnean coimhearsnachd.

San Dùbhlachd 2023 dh'fhàg Bòrd Stiùiridh an t-Sabhail soraidh slàn air Aonghas S. MacLeòid mar Chathraiche agus mar bhall Bòrd Stiùiridh an t-Sabhail Mhòir; thathas air leth taingeil airson a chuid dealasachd is saothair tro na bliadhnaichean. Chuir am Bòrd fàilte an uair sin air Aonghas MacAonghais mar an Cathraiche ùr air a' Bhòrd agus air Donalda McComb mar Iar-Chathraiche.

Chair's foreword

The past year has been an important year of celebration, fiscal challenge and change. In September 2023, Sabhal Mòr Ostaig, the National Centre for Gaelic Language and Culture in Scotland, marked its fiftieth anniversary. A special day of events, involving staff and students, stakeholders and community representatives, was held at Sabhal Mòr Ostaig on the 22nd of September. The events included the launch, by Iain Blackford MSP, of a new, five-year Sabhal Mòr Ostaig Strategy for 2023-28; a concert with music and reminiscences from former staff; and it featured the publication by Acair of a new Gaelic book, *Somhairle – na bhriathran fhèin* (Sorley – in his own words), featuring the writing of Sorley MacLean, one of the first founders of Sabhal Mòr Ostaig.

A community concert was held at Sabhal Mòr Ostaig in December 2023, which featured the musical talents of neighbours in Skye and members of Sabhal Mòr Ostaig staff.

The anniversary celebrations culminated in the spring of 2024 with a very well-attended Holyrood Parliamentary Reception in Edinburgh held in Sabhal Mòr Ostaig's honour by the Chair of the Cross-Party Parliamentary Group for Gaelic, MSP Mr Alasdair Allan. The new First Minister of Scotland, Mr John Swinney, attended the Reception and gave his first public address in his new role, pledging his support for the Gaelic language and culture, and praising Sabhal Mòr Ostaig's work in promoting the language and culture.

On the same day, Sabhal Mòr Ostaig was delighted to sign a Memorandum of Understanding with the National Library of Scotland, in which both institutions pledged to work more closely together across a number of different project areas.

In this same month, May 2024, the College was honoured to host a visit from the Duke and Duchess of Edinburgh, when they met members of staff and students and a wide range of representatives from community groups and interests.

In December 2023 the Board of Directors bid farewell to Chair and Board Member Angus G. MacLeod. The Board was extremely appreciative of his commitment and work through the years. The Board also welcomed Angus MacInnes as the new Chair of the Board and Donalda McComb as Vice-Chair.

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Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2024

Air a' bhliadhna shònraichte seo, chuir sinn fàilte air an adhartas a chaidh a dhèanamh bho chaidh lèirsinn Iain Nobail a chur an sàs, agus tha sinn cuideachd air a bhith a' coimhead romhainn. Tha an ceumnachd na shamhla air ar dòchas agus an t-àrr ri teachd. Air a' bhliadhna shònraichte seo, 2023, bha sinn moiteil a bhith a' faicinn an luchd-ceuma gar fàgail airson iomadh diofar dhreuchd ann an saoghal na Gàidhlig. Chaidh gàirdeachas a dhèanamh air an naidheachd gun d' fhuair dithis urram mar Sàr Ghàidheil – Ailean Caimbeul agus Cairistiona Phrimrose – airson an obair ionmholta a rinn iad às leth a' chànain agus a' chultair.

Sa Ghearran 2024, b' e urram mòr dha-rìribh a bh' ann gun deach sreath òraidean bliadhnail ùr a chur air bhog aig an t-Sabhal Mhòr: Òraid Bhliadhnail Shomhairle MhicGill-Eain. B' e an t-Àrd-Ollamh Dòmhnall Meek a thug seachad a' chiad òraid san t-sreath, air 'Factaran agus Bàillidhean ann an Litreachas agus Beul-aithris Gàidhlig'.

Chaidh a' chiad Seanadh a chumail sa Ghearran 2024 – latha eachdraidheil dhan t-Sabhal Mhòr. Bidh an Seanadh a' neartachadh dòighean-obrach obair acadaimigeach airson an ama ri teachd, agus tha e na chomharra air ar miann a bhith nar n-Ionad Àrd-Ìre le inbhe cuideachd mar Ionad Beag Spèisealta. Tha còmhraidhean cudromach is feumail air a bhith ann mun amas seo le Comhairle Maoineachaidh na h-Alba, Riaghaltas na h-Alba agus Oilthigh na Gàidhealtachd is nan Eilean; agus tha sinn taingeil dhaibh uile airson an taic leantainneach aca leis an iomairt seo.

Tha a' bhliadhna seo, mar a' bhliadhna a bh' ann an-uiridh, air a bhith air leth dùbhlach a thaobh ghnòthaichean ionmhais, agus le sin bha feum air obair mhòr gus obair na Colaiste a dhion bho droch bhuaidh cion an airgid. B' fheudar atharraichean a dhèanamh gus sàbhalaichean a lorg, ach cuideachd airson a bhith a' lorg sruthan maoineachaidh ùra. Tha sinn air leth taingeil dha luchd-obrach an t-Sabhail airson nan oidhirpean is obair chruaidh aca.

An dèidh dha toraidhean a' Chunntais-Shluaigh 2022 airson na Gàidhlig tighinn a-mach, tha Sabhal Mòr Ostaig air a bhith a' cur air adhart chòmhraidhean nàiseanta air na tha na figearan a' ciallachadh, agus tha sinn air a bhith ag obair le com-pàirtichean agus Riaghaltas na h-Alba air freagairtean gus dìon agus leasachadh a dhèanamh air cànan is cultar na Gàidhlig.

Thòisich Bile nan Cànan Albannach a slighe tron phàrlamaid anmoch anns a' bhliadhna 2023; agus tha Sabhal Mòr Ostaig air a bhith a' cur ris a' bhile

We have, in this special year, welcomed the progress made since Iain Noble's vision was first implemented fifty-one years ago and have also been looking forward to the future. A symbol of that hope and future is always graduation. In this special year, 2023, Sabhal Mòr Ostaig was proud to see its graduates leave with their qualifications to go and work in the Gaelic sector. We also celebrated two new Sàr Ghàidheil, Allan Campbell and Christine Primrose, for their contribution to the Gaelic language and culture.

In February 2024, it was a huge honour for Sabhal Mòr Ostaig to launch a new annual lecture series: the Sorley MacLean Annual Lecture. Professor Donald Meek gave the first lecture in this series, on the subject of 'Factors and Bailiffs in Gaelic Literature and Folklore'.

The first historic meeting of the Sabhal Mòr Ostaig Senate took place in February 2024. The Senate will strengthen academic management procedures for the future and reflects our desire to be a Higher Education Institution with Small Specialist Institution status. Useful and influential dialogue around this ambition has continued with the Scottish Funding Council, the Scottish Government and the University of the Highlands and Islands, and we are grateful for their continued support for the initiative.

This has been, like last year, an extremely challenging year financially, and accordingly, a great deal of effort was needed to protect the main work of the College from the impact of financial stricture. It became necessary to make changes, both to find savings but also to generate new cash flows and revenues. We are deeply grateful to Sabhal Mòr Ostaig staff for all of their efforts and hard work.

Following the publication of the National Census 2022 figures for Gaelic, Sabhal Mòr Ostaig is engaged in national conversations to get a better understanding of what the statistics mean and is working with partners and the Scottish Government to understand what the figures mean and suggest solutions to ensure the protection and development of the Gaelic language and culture.

The Scottish Languages Bill entered parliament in late 2023, and Sabhal Mòr Ostaig is contributing to the bill with written and oral evidence, to argue for

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tro bhith a' cur air adhart fianais sgrìobhte agus a' toirt seachad fianais beòil, gus argamaid a dhèanamh gun tèid barrachd aithne a thoirt dhar cànan agus dhar cultar.

Tha sinn fada an comain Riaghaltas na h-Alba (an dà chuid dhan sgioba Ghàidhlig is Beurla Ghallta agus dhan sgioba ann am Foghlam), gu Comhairle Maoineachaidh na h-Alba, dha Bòrd na Gàidhlig, gu Oilthigh na Gàidhealtachd is nan Eilean, Foghlam Alba, Iomairt na Gàidhealtachd is nan Eilean, Comhairle na Gàidhealtachd agus iomadh buidheann eile airson an cuid taic. Tha com-pàirtichean agus luchd-taic deatamach dhar misean, a bhith a' dìon agus a' neartachadh cànan is cultar na Gàidhlig, agus tha sinn air leth taingeil dhaibh airson an cuid taice.

Tha sinn cuideachd fada an comain ar n-oileanaich agus luchd-obrach airson na tha iad a' dèanamh: rinn iad sònraichte math air feadh na bliadhna. Chan eil daoine coltach riutha nuair a thig e gu comas agus dealasachd, agus 's ann air sàillibh nan daoine seo a tha Sabhal Mòr Ostaig cho sònraichte mar ionad foghlaim agus ionad cultair.

Le dòchas agus dealasachd, tha sinn a-nis a' coimhead air adhart ri na ri dhèanamh: guma fada a bhios Sabhal Mòr Ostaig soirbheachail.



Aonghas MacAonghais (Cathraiche)

Ceann-latha:

13mh Dùbhlachd 2024

Fiosrachadh laghail agus rianachd

Inbhe Laghail

Chaidh Sabhal Mòr Ostaig (a' Cholaiste) a stèidheachadh ann an 1973 agus chaidh a chlàradh ann an 1978 mar Urras Foghlaim Carthannach gus foghlam agus oideachadh na Gàidhlig a chur air adhart ann an coimhearsnachdan Gàidhlig agus coimhearsnachdan gun Ghàidhlig air feadh an t-saoghail. San Ògmhios 2009, chaidh Companaidh Earranta fo Bharantas a chur air bhonn agus chaidh dleasan uile an Urrais agus obair na Colaiste a ghabhail os làimh leis a' Chompanaidh bho 1 Lùnastal 2009. Fhuair a' Chompanaidh cead am facal 'Earranta' fhàgail às an tiotal aice. Tha a' Cholaiste na buidheann-charthannais chlàraichte (Àireamh Buidhne-carthannais Albannaich SC 002578) a rèir Achd Tasgadh Bhuidhnean-carthannais agus Urrasairean (Alba) 2005.

greater recognition of our language and of our institution.

Huge thanks are due to the Scottish Government (both to the Gaelic and Scots team and to those in Education), the Scottish Funding Council, Bòrd na Gàidhlig, the University of the Highlands and Islands, Education Scotland, Highlands and Islands Enterprise, the Highland Council and many other organisations for their support. Sabhal Mòr Ostaig's stakeholders and supporters are essential to our mission to protect and strengthen the Gaelic language and culture, and we are very appreciative of their support.

We are also greatly indebted to our students and staff for what they do: they did a wonderful job throughout the year. When it comes to their abilities and enthusiasm, they bear no comparison, and it is because of these students and staff that Sabhal Mòr Ostaig is so special as an educational and cultural institution.

With hope and determination, we now look to the road ahead: long may Sabhal Mòr Ostaig thrive.



Angus MacInnes (Chair)

Date:

13th December 2024

Legal and administrative information

Legal Status

Sabhal Mòr Ostaig (the College) was established in 1973 and registered in 1978 as a Charitable Educational Trust for the purpose of promoting education and study of the Gaelic Language among Gaelic and non-Gaelic speaking communities throughout the world. In June 2009, a Company limited by Guarantee was formed and the entire undertaking of the Trust and operation of the College was transferred to the Company with effect from 1 August 2009. The Company has been given permission to exclude the word 'Limited' from its title. The College is a registered charity (Scottish Charity Number SC 002578) for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

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Raon nan Aithrisean Ionmhasail Aonaichte

Tha na h-Aithrisean Ionmhasail Aonaichte a' gabhail a-steach obair gu lèir na Colaiste, a' gabhail a-steach na h-obrach aig an fho-chompanaidh, Sabhal Mòr Ostaig (Leasachaidhean) Earranta. Tha an Aithris Aonaichte airson Teachd-a-steach lomlan a' sealltainn nan toraidhean airson na bliadhna bho 1 Lùnastal 2022.

Ar Lèirsinn

Bidh Sabhal Mòr Ostaig, an t-Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig, na ionad Gàidhlig bho bhun gu bàrr agus sinn a' tairginn chothroman ionnsachaidh, rannsachaidh agus cultarach a tha sàr mhath gus an urrainn do ar n-oileanaich, luchd-obrach is luchd-com-pàirt a' Ghàidhlig a thoirt air adhart.

Math a' Phobaill

Nuair a bha a' Bhuidheann Riaghlaidh a' stèidheachadh agus a' dèanamh sgrùdadh air cinn-uidhe ro-innleachdail na Colaiste, ghabh iad ealla iomchaidh ris an stiùireadh aig Oifis Riaghladair Bhuidhnean-carthannais na h-Alba (OSCR) a thaobh math a' phobaill agus gu h-àraidh ris an leas-stiùireadh air adhartachadh foghlaim. Tha an stiùireadh a' cur an cèill mar a dh'fheumas gach buidheann a tha airson a bhith air aithneachadh mar bhuidhinn-charthannais sealltainn, gu soilleir, gu bheil na h-amasan aca a chum math a' phobaill.

Ann a bhith a' coileanadh a lèirsinn, tha a' Cholaiste a' toirt seachad na buannachdan a leanas dhan phoball tro bhith a' toirt chùisean foghlaim air adhart:

- Teagasg sàr-mhath
- Barrachd chothroman com-pàirt a ghabhail ann am foghlam is raointean eile agus a' cur às do bhacaidhean a dhùineas daoine a-mach bhon chomann-shòisealta
- Ìrean fastaidh fìor mhath am measg nan oileanach
- Siostaman-taice làidir do na h-oileanaich
- Ceanglaichean ri luchd-obrach, gnìomhachasan agus buidhnean coimeirsealta

Tha Sabhal Mòr Ostaig airson cur ri agus taic a thoirt do shaoghal na Gàidhlig a tha brìoghmhor, làn misneachd is a' dol am feabhas agus sinn a' misneachadh is a' brosnachadh oileanach, luchd-obrach is a h-uile duine aig a bheil ceangal ris a' chànan gu bhith a' coileanadh nas urrainn dhaibh a thaobh cànan, cultar is dualchas na Gàidhlig.

Cinn-uidhe Ro-innleachdail

Tha na h-amasan ro-innleachdail a leanas ann am Plana Ro-innleachdail Sabhal Mòr Ostaig airson

Scope of the Consolidated Financial Statements

The Consolidated Financial Statements cover all activities of the College, including those of its subsidiary Company, Sabhal Mòr Ostaig (Developments) Limited. The Consolidated Statement of Comprehensive Income covers the results for the year from 1 August 2022.

Mission Statement

The College's mission statement reads: Sabhal Mòr Ostaig, the National Centre for the Gaelic Language and Culture, provides world-class immersive learning, research and cultural opportunities, which empower our students, staff and partners to champion Gaelic.

Public Benefit

In setting and reviewing the College's strategic objectives, the Governing Body has had due regard for the Office of the Scottish Charity Regulator's guidance on public benefit, and particularly upon its supplementary guidance on the advancement of education. The guidance sets out the requirements that all organisations wishing to be recognised as charities must demonstrate, explicitly, that their aims are for the public benefit.

In delivering its mission, the College provides the following identifiable public benefits through the advancement of education:

- High-quality teaching
- Widening participation and tackling social exclusion
- Excellent employment record for students
- Strong student support systems
- Links with employees, industry and commerce

Sabhal Mòr Ostaig seeks to contribute positively to a revitalized, thriving and self-confident Gaelic community by inspiring and motivating students, staff and all those who interact with it to realise their potential in terms of Gaelic language, culture and heritage.

Strategic Objectives

Sabhal Mòr Ostaig recently launched its new five-year Strategic Plan for 2023–28 with the following

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2023–28, a chaidh fhoillseachadh o chionn ghoirid, gus a lèirsinn a thoirt gu buil mar an t-ionad nàiseanta airson cànan is cultar na Gàidhlig:

- 1. Ionnsachadh air leth sònraichte ann an Gàidhlig:** Cumaidh sinn oirnn a' togail coimhearsnachd smiorail Ghàidhlig – le luchd-labhairt misneachail, sgileil agus lèirsinneach a nì feum is diofar tron Ghàidhlig sna coimhearsnachdan is àiteachan-obrach aca.
- 2. Rannsachadh, sgoilearachd agus co-phàirteachadh eòlais:** Cumaidh sinn oirnn a' dèanamh sàr obair rannsachaidh agus nì sinn feum nach beag dhan Ghàidhlig agus do choimhearsnachdan Ghàidhlig tro rannsachadh is co-phàirteachadh eòlais a nì sinn ann an dòighean cruthachail is co-obrachail.
- 3. Ealain is cultar na Gàidhlig:** Cumaidh sinn oirnn a' cur ris an inbhe againn mar phrìomh ionad airson Ealain is Cultar na Gàidhlig, le bhith a' toirt taic do dh'obair ùr le luchd-obrach agus oileanaich agus le bhith ag obair còmhla ri sàr luchd-ealain is luchd-cruthachaidh agus buidhnean ealain.
- 4. Seasmhachd is riaghladh:** Cumaidh sinn oirnn a' cur ri seasmhachd ar n-obrach agus a' neartachadh ar structaran is modhan riaghlaidh mar bhuidhinn làidir, neo-eisimeilich Ghàidhlig.
- 5. Ar n-àrainneachd:** Bidh ar n-àrainneachd Ghàidhlig fhathast a' frithealadh air feumalachdan an luchd-cleachdaidh.
- 6. Co-chonaltradh is com-pàirteachas:** Bidh sinn nar tosgaire is nar riochdaire ùghdarrasail is buadhach dhan Ghàidhlig: a' coileanadh ar rùin, a' co-phàirteachadh fiosrachadh le ar prìomh luchd-ùidhe, agus a' neartachadh coimhearsnachd Shabhal Mòr Ostaig

strategic aims to fulfil its mission as a national and international centre of excellence for the Gaelic language and culture:

- 1. Our unique and immersive Gaelic learning experience:** We will continue to grow a vibrant community of confident, skilled and ambitious Gaelic speakers who contribute effectively in Gaelic in their communities and workplaces.
- 2. Research, scholarship and knowledge exchange:** We will continue to deliver excellence in research and make a significant contribution to Gaelic and Gaelic communities through a creative and collaborative approach to knowledge discovery and exchange.
- 3. The Gaelic arts and culture:** We will continue to develop as a major hub for the Gaelic Arts and Culture, supporting the production of new work from staff and students and through collaboration with leading arts' practitioners and organisations.
- 4. Sustainability and governance:** We will continue to improve our sustainability and further develop our governing structures and processes as a thriving, independent Gaelic organisation.
- 5. Our environment:** Our Gaelic environment will continue to meet the needs of all our users.
- 6. Engagement and relationships:** We will continue to be an authoritative and influential Gaelic voice: living out our purpose, informing and being informed by our key stakeholders, and strengthening the Sabhal Mòr Ostaig community.

Lèirmheas obrachaidh airson na bliadhna a chrìochnaich air 31 Iuchar 2024

Operating review for the year ended 31 July 2024

Adhartas mu choinneimh targaidean an Aonta airson Bhuilean airson 2023/24

Sa Bhliadhna Acadaimigich (BA) 2023/24, dh'aontaich a' Cholaiste na prìomh thoraidhean a leanas bho a h-Aonta airson Bhuilean a libhrigeadh (gheibhear barrachd fiosrachaidh sna h-earrannan freagarrach):

- cumail an àirde an àireamh de luchd-ionnsachaidh a tha a' dèanamh phrògraman FA aig Sabhal Mòr Ostaig gu 1000 creideas sa BhA 2023/24 (b' e 861 creideas an a bha sa bhuidseat); AIR A CHOILEANADH – 1291

Progress against Outcome Agreement targets for 2023/24

In Academic Year (AY) 2023/24, the College agreed to deliver the following priority outputs in its Outcome Agreement (further detail is provided in the relevant sections):

- maintain the number of learners undertaking Sabhal Mòr Ostaig FE programmes at 1000 credits in AY 2023/24 (actual budgeted 861 credits); this was ACHIEVED – 1291 credits delivered in a mix of face-to-face and online

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creideasan air an libhrigeadh tro mheasgachadh de dhòighean, aghaidh-ri-aghaidh is air-loidhne, is mar sin a' dol thairis air iomlan 2022/23.

formats, thus exceeding the 2022/23 total.

- a' dèanamh adhartas mu choinneimh bhuilean PCNG buntainneach a thaobh Foghlam, Coimhearsnachdan agus an t-Àite-obrach tro obair le sgoiltean, inbhidh a tha ag ionnsachadh, luchd-compàirt OGE, agus buidhnean poblach eile san sgìre againn agus gu nàiseanta gus seirbheisean is cothroman ionnsachaidh nas aonaichte a thoirt seachad; AIR A CHOILEANADH GU ÌRE MHÒIR – *Chaidh a' mhòr-chuid den targaid seo a choileanadh, agus thathar a' leasachadh cothroman ionnsachaidh an com-pàirteachas le SpeakGaelic, Bòrd na Gàidhlig, MG ALBA agus am BBC. Chaidh maoineachadh fhaighinn airson leasachadh FICE, sgeama nàiseanta measaidh agus barantachaidh, agus airson leudachadh den fhaclair aig LearnGaelic. Tha còmhraidhean a' leantainn airson cothroman eile a leasachadh ann an diofar sgìrean an Alba.*
- barrachd co-chonaltraidh ri sgoiltean aig ìre ionadail, sgìreil agus nàiseanta tro bhith a' leasachadh is a' leudachadh sheirbheisean fiosrachaidh, comhairleachaidh agus stiùiridh, gus am bi slighe an neach-ionnsachaidh nas soilleire, agus gus am bi barrachd oileanach air an trusadh is fios aig barrachd dhaoine air na cothroman a th' ann a thaobh foghlam àrd-ìre is adhartach is obraichean Gàidhlig; AIR A CHOILEANADH – *Bha 17 tursan sgoile ann tron bhliadhna agus thàinig 47 neach bho seachd sgoiltean gu Latha Fosgailte san Lùnastal 2024. Chuir sinn air dòigh diofar làithean tadhail airson sgoilearan Àrd-sgoil Phort Rìgh, agus chuir sinn fàilte air 16 sgoilearan gu cùrsa air an làraich fad trì latha, Slighe gu Teagasg; ghabh trìuir sgoilearan bhon bhuidhinn seo ri àite air ar cùrsa ceum ITE.*
- a' cumail oirnn a' libhrigeadh na h-aon àireimh de chùrsaichean goirid FE Gàidhlig a bhios a' Cholaiste a' toirt seachad gus barrachd cothroman a thoirt do dhaoine fileantas a ruighinn agus gus barrachd cothroman ionnsachaidh a thabhann; AIR A CHOILEANADH – *Thòisich na cùrsaichean goirid Gàidhlig a-rithist fad ochd seachdainean aig àm na Càisge agus as t-samhradh 2024, cho math ri cùrsaichean air-loidhne, agus 541 oileanaich clàraichte air cùrsaichean cànan. A bharrachd air seo, chùm sinn sgoil shamhraidh air an àrainn*
- *drive forward the delivery of relevant NGLP outcome areas related to Education, Communities and Workplace through activity with schools, adult learners, UHI partners, other public sector organisations regionally and nationally to increase coherence in learning provision; LARGELY ACHIEVED – This target was largely achieved, with further provision being developed in partnership with SpeakGaelic, Bòrd na Gàidhlig, MG ALBA and the BBC. Funding was secured for development of FICE, a national assessment and accreditation scheme, and for enhancement of the LearnGaelic dictionary. Discussions are ongoing to develop further provision in a range of areas across Scotland.*
- *increase engagement with schools at local, regional and national level through the further development of information, advice and guidance services, clarifying the learner journey, and leading to increased student recruitment and awareness of tertiary Gaelic education and employment opportunities; ACHIEVED – 17 school visits were made in the year and an Open Day for schools at the end of AY 2023/24 attracted 47 participants from seven schools. We hosted several away days for Gaelic pupils at Portree High School, and we welcomed 16 pupils to a three-day residential course, Slighe gu Teagasg (So you want to be a teacher?); three pupils from this group subsequently accepted a place on our ITE degree course.*
- *maintain the number of Gaelic-language FE short courses provided by the College to provide more opportunities to gain fluency and increased access to learning; ACHIEVED – Gaelic language short courses were held successfully for eight weeks at Easter and in the summer of 2024, as well as online, with a total of 541 student registrations on language courses. Additionally, we held a summer school on campus for learners on our distance-learning access course, An Cùrsa Inntigidh, with 80 learners, and a seven-week Gaelic Summer School for 12 ab initio learners.*

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airson luchd-ionnsachaidh air ar cùrsa tòiseachaidh air astar, An Cùrsa Inntrigidh, le 80 neach-ionnsachaidh, agus Sgoil Shamhraidh Gàidhlig airson 12 oileanach ab initio.

- a' cumail oirnn a' toirt leasachadh is leudachadh air ar n-obair rannsachaidh, àrainneachd rannsachaidh a tha ga leasachadh agus ag ullachadh airson an ath Fhrèam airson Sàr-mhathais ann an Rannsachadh (REF); AIR A CHOILEANADH – *Tha luchd-obrach air pàirt a ghabhail ann an obair-trèanaidh agus bùithtean-obrach mu bhith a' cur air adhart Sgrùdaidhean Buaidh agus ghnìomhan eile co-cheangailte ris a' REF; tha co-obrachadh rannsachaidh cudromach air a chur air chois le institiùdan com-pàirteachail (Taigh-tasgaidh Nàiseanta na h-Alba; Leabharlann Nàiseanta na h-Alba), is sinn ag amas air gnìomhan aiseig-eòlais san àm ri teachd; tha an Ceannard-Rannsachaidh ag obair gu dlùth le OGE air ceumannan a dh'ionnsaigh ullachadh airson Aonad 26 den REF.*
- a' dèanamh cinnteach gu bheil a' Cholaiste air stèidh sheasmhach le bhith a' glèidheadh teachd-a-steach coimeirsealta agus a' cur ris an àireimh de dhaoine gun Ghàidhlig a chuireas eòlas air cànan agus cultar na Gàidhlig; AIR A CHOILEANADH GU ÌRE MHÒIR – *Tha gnìomhan coimeirsealta air a bhith fallain le co-labhairtean agus buidhnean a' tadhal. Tha daoine gun mòran Gàidhlig a' faighinn taic bho iomairtean a leithid Duolingo agus SpeakGaelic, agus tha cothroman eile ann air an làraich, a' gabhail a-steach chothroman airson buidhnean a tha a' tadhal oirnn.*
- continue to develop research activities, the development of a research environment and commence preparations for the next Research Excellence Framework (REF); *ACHIEVED – Colleagues have participated in training and workshops working towards the development of Impact Case Studies and other REF-related activities; key research collaborations with partner institutions (National Museums Scotland, National Library of Scotland) achieved and in development towards future KE activity; Head of Research working closely with UHI towards interim stages of Unit 26 REF preparation.*
- ensure the continued sustainability of the College by sustaining commercial income and increasing non-Gaelic speakers' exposure to Gaelic language and culture. *LARGELY ACHIEVED – Commercial activities have continued to be healthy with conferencing and visiting groups. Non-Gaelic speakers' exposure continues to be increased by supporting initiatives like Duolingo and SpeakGaelic, and expanding engagement opportunities on site, including with visiting tour groups.*

Àireamhan Oileanach

Tha a' mhòr-chuid de dh'oileanaich air an cùrsaichean a choileanadh gu soirbheachail, agus tha a h-uile oileanach is neach-obrach rim moladh airson an cuid oidhirpean.

Cùrsaichean Fo-cheuma

'S e 119.3 FTE an àireamh iomlan FTE Fo-cheuma airson 2023/24, an coimeas ri 129 FTE an 2022/23. Bha 82.3 FTE Oileanaich Chòmhnaidh Albannach aig Sabhal Mòr Ostaig an 2023, an coimeas ri targaid de 97.1 FTE. Tha ìsleachadh de 15% ann an coimeas ri 2022/23. Tha an cùrsa air astar, CertHE An Cùrsa Adhartais a' leantainn air a' leudachadh is 133 oileanaich clàraichte (126 an 2022/23).

Student Numbers

The vast majority of students completed their studies successfully, and all staff and students deserve credit for their efforts.

Undergraduate

The total number of Undergraduate FTEs for 2023/24 is 119.3 FTEs, as compared to 129 FTEs in 2022/23. Sabhal Mòr Ostaig had 82.3 FTEs Scottish Domiciled Taught Students in 2023, against a target of 97.1 FTEs. This represents a decrease of 15% from 2022/23. The distance-learning course, CertHE An Cùrsa Adhartais, continues to grow, with a total of 133 students registered (126 in 2022/23).

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Cùrsaichean For-cheuma air an Teagasg

Tha Sabhal Mòr Ostaig air leantainn air a' neartachadh teagasg is àireamhan for-cheuma le le bhith a' libhrigidh an dàrna bliadhna dhen MEd ann am Foghlam Gàidhlig, le taic bhon Riaghaltas. Chlàraich buidheann de 21 air a' chùrsa phàirt-ùine seo do thidsearan Gàidhlig, agus fhuair 11 eile ionnsachadh proifeiseanta tro bhith a' clàradh air aon mhodal. Bha 16.7 FTEs (43 oileanaich) ann aig ìre for-cheuma an 2023/24, an coimeas ri 7.5 FTE (16 oileanach) an 2022/23.

Foghlam Adhartach

Chaidh Sabhal Mòr Ostaig seachad air targaid creideas Foghlam Adhartach 2023/24 a rèir Aonta Buile na Colaiste agus 1291 creideas gan cosnadh (2022/23: 1009). 'S e 84%:16% an sgaradh eadar creideas an a' Chùrsa Inntigidh is nan Cùrsaichean Goirid. Bha 356 oileanach clàraichte air a' Chùrsa Inntigidh an 2023/24 (2022/23: 311). Lean na Preantasachdan Stèidheachaidh sna Meadhanan Didseatach agus Clann is Daoine Òga.

Cùrsaichean Goirid 2024

Libhrig Sgioba nan Cùrsaichean Goirid grunn chùrsaichean air-loidhne is air an làraich san t-seisean seo agus 789 oileanach clàraichte. Bha prògram Cùrsaichean Goirid na Càisge (148 oileanaich) is an t-Samhraidh (407 oileanaich) glè shoibheachail, agus an àrainn ag obair gu ruige cha mhòr na bha comasach. Chuir 12 oileanach crìoch gu soirbheachail air an Sgoil Shamhraidh Ghàidhlig ùr.

Thill cùrsaichean sònraichte air an làraich, a leithid Seachdain nan Teaghlach ann an com-pàirteachas le Comhairle na Gàidhealtachd, cho math ri cùrsaichean dèanta airson buidhnean coimeirsealta.

Libhrig sinn cuideachd cùrsaichean sònraichte eile gu caochladh chom-pàirtichean foghlaim, a' gabhail a-steach dha oileanaich Oilthigh Northeastern (Boston), Conservatoire Rìoghail na h-Alba, Oilthigh Saskatchewan agus Oilthigh Bern. Uile-gu-lèir, libhrig sinn 1069 cothroman ionnsachaidh tro phrògram nan cùrsaichean goirid.

Leasachaidhean Teagaisg is Ionnsachaidh

Dhealbhadh libhrig sinn pileat de chùrsa bogaidh samhraidh airson luchd-ionnsachaidh ab initio, le taic bho Riaghaltas na h-Alba, fhuair 12 oileanach, agus chuir a h-uile duine crìoch air a' chùrsa.

Libhrig sinn, airson a' chiad turais, an dàrna bliadhna (PGDip) de cheum maighstireachd pàirt-ùine ann am Foghlam Gàidhlig airson tidsearan. 'S e

Taught Postgraduate

Sabhal Mòr Ostaig has continued to strengthen postgraduate taught provision and numbers, with the delivery of Year Two of the new MEd in Gaelic Education, with support from Scottish Government. A cohort of 21 students enrolled on this part-time course for Gaelic medium teachers, and a further 11 undertook professional learning through enrolment on one module. A total of 16.7 FTEs (43 students) studied at postgraduate level in 2023/24, as compared to 7.5 FTEs (16 students) in 2022/23.

Further Education

The 2023/24 FE credit target of 1000 per Sabhal Mòr Ostaig's Outcome Agreement was exceeded with 1291 credits achieved (2022/23: 1009). The split between An Cùrsa Inntigidh and Short Courses credits was 84%:16%. In 2023/24, An Cùrsa Inntigidh had 356 students registered (2022/23: 311). Foundation Apprenticeships have continued in Digital Media and Children and Young People.

Short Courses 2024

Our Short Courses Team delivered a range of online and face-to-face courses over the past session, with a total of 789 student registrations. Our on-campus Easter (148 students) and Summer Short Courses (407) programme was very successful, with the campus operating at near full capacity. The new 2024 Gaelic Summer School was successfully completed by 12 students.

The return of specialist courses to campus included Seachdain nan Teaghlach (Family Learning Week), in partnership with the Highland Council, as well as bespoke courses to commercial clients.

We also delivered specialist courses to a range of educational partners, including students of Northeastern University (Boston), the Royal Conservatoire of Scotland, University of Saskatchewan and Universität Bern. In total, we delivered 1069 learning opportunities through our short course programme.

Teaching and Learning Developments

We successfully designed and piloted a seven-week intensive summer access course for *ab initio* learners, with support from the Scottish Government, and successfully recruited 12 students, all of whom completed the course.

We delivered, for the first time, the second year (PGDip) of the three-year part-time master's degree in Gaelic Education for Gaelic teachers. The MEd is

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an MEd a' chiad cheum dhe sheòrsa ann an Alba, leis gur e a' chiad cheum Maighstireachd ann am Foghlam a tha air a theagasg gu tur tro mheadhan na Gàidhlig.

Chuir sinn ris na cothroman airson ionnsachadh proifeiseanta do luchd-teagaisg na Gàidhlig tro chùrsa gràmair airson 11 neach-teagaisg Gàidhlig agus tro SVQ3 ann an Clann is Daoine Òga gu sianar a tha ag obair ann an foghlam tràth bhliadhnaichean.

Dhealbhadh is rinn sinn pileat air cùrsa trì-latha air an làraich, Slighe gu Teagasg, cùrsa a bha leth-mhaoinichte le Bòrd na Gàidhlig, gus cothrom a thoirt do chlann-sgoile sealladh fhaighinn air obraichean bun-sgoile agus àrd-sgoile san t-Samhain 2023.

Dh'obraich sinn an com-pàirteachas le Comann nan Oileanach air pròiseact maoinichte le Bòrd na Gàidhlig gus Comann Oileanaich Ghàidhlig Nàiseanta a chur air chois. Mar thoradh air seo, chùm Comann nan Oileanach co-labhairt dà-latha aig a' Cholaiste le oileanaich Ghàidhlig bho ionadan foghlaim àrd-ìre air feadh na h-Alba sa Ghearran 2024.

Tha sinn a' leantainn oirnn a' cur gu mòr ri cothroman ionnsachaidh cànan is coimhearsnachd do dh'inbhidh tro ath-dhealbhadh den Chùrsa Inntrigidh agus tro ar ceannardas air dealbhadh susbaint acadaimigich airson na h-iomairt nàiseanta SpeakGaelic. Ann an 2023/24, rinn sinn obair leasachaidh air a' Chùrsa Inntrigidh airson nan oileanach tro leudachadh air clasaichean còmhraidh is ath-sgrùdadh, foillseachadh de dh'iris cùrsa dà thuras sa bhliadhna agus stèidheachadh Sgoil Shamhraidh a' Chùrsa Inntrigidh san Ògmhios 2024.

Choilean an sgioba de luchd-leasachaidh cùrsa, le stiùireadh a' Mhanaidseir Ionnsachadh Inbhidh, clàroide B2 (eadar-mheadhanach) airson SpeakGaelic, iomairt nàiseanta air a stiùireadh le MG ALBA an com-pàirteachas leis a' BhBC is Sabhal Mòr Ostaig is a chaidh fhoillseachadh san Dàmhair 2021. Tha an sgioba a-nis a' leasachadh faclair LearnGaelic agus a' dealbhadh mheasaidhean mar phàirt dhen fhream airson comasan cànan (FICE), cho math ri a' cur taic ri clasaichean coimhearsnachd.

Thaisbean na h-oileanaich chiùil againn an cuid sgilean aig iomadh tachartas, leithid an fhàilteachas aig Pàrlamaid na h-Alba nuair a bhathar a' comharrachadh gu bheil 50 bliadhna bho chaidh Sabhal Mòr Ostaig a stèidheachadh, a' riochdachadh Alba aig Fèis Cheilteach ann an Carlow, agus a' tighinn gu ceann le turas a dh'Uibhist a Deas gus pàirt a ghabhail ann an Cùrsa

the first degree of its kind in Scotland, as the first Master of Education degree to be taught entirely through the medium of Gaelic.

We expanded provision of professional learning opportunities for Gaelic educators through a Gaelic grammar course for 11 Gaelic teachers and through the provision of the SVQ3 in Children and Young People to six early-years practitioners.

We designed and piloted a three-day residential initiative, Slighe gu Teagasg (So you want to be a teacher?), part-funded by Bòrd na Gàidhlig, to introduce school pupils to a career in Gaelic primary or Gaelic secondary teaching in November 2023.

We worked in partnership with Comann nan Oileanach on a Bòrd na Gàidhlig funded project for the National Gaelic Students' Association. This culminated in Comann nan Oileanach hosting its two-day annual meeting at Sabhal Mòr Ostaig with Gaelic students from HEIs across Scotland in February 2024.

We continue to make significant contributions to adult language and community learning provision, through the redevelopment of our flagship course, An Cùrsa Inntrigidh, and through leading the academic content creation for the national initiative SpeakGaelic. In 2023/24, we worked to improve the An Cùrsa Inntrigidh learner experience through continued expansion of conversation and revision classes, publication of a biannual course magazine, and the development of the An Cùrsa Inntrigidh Summer School in June 2024.

Our team of course developers, overseen by the Adult Learning Manager, completed the B2 (intermediate) curriculum for SpeakGaelic, a national initiative led by MG ALBA and in partnership with the BBC and Sabhal Mòr Ostaig and launched in October 2021. The team is now developing the LearnGaelic dictionary and designing assessments as part of a national framework for assessing Gaelic language ability (FICE), as well as supporting the roll-out of community classes.

Our music students showcased their talents at numerous events, including at the Scottish Parliamentary reception celebrating 50 years of Sabhal Mòr Ostaig, representing Scotland at the International Pan Celtic Festival in Carlow, and culminating with a trip to South Uist to take part in the Creative Connections Short Course, hosted at Cnoc Soilleir, which involved musical collaboration

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Goirid Ceanglaichean Cruthachail, a ghabh àite aig Cnoc Soilleir, agus a thug còmhla oileanaich ciùil Shabhal Mòr Ostaig agus Sgoil Dhalabroig.

between Sabhal Mòr Ostaig students and pupils at Sgoil Dhalabroig.

Dh'obraich sinn an com-pàirteachas le Leabharlann Nàiseanta na h-Alba gus airgead a chosnadh bho Bhòrd na Gàidhlig, a leigeas leis a' Cholaiste greisean-obrach fo- agus for-cheum a bhith ann airson oileanaich Sabhal Mòr Ostaig aig an Leabharlann anns a' bhliadhna 2024/25.

We worked in partnership with the National Library of Scotland (NLS) to secure funding from Bòrd na Gàidhlig to offer undergraduate and postgraduate internships for Sabhal Mòr Ostaig students with the NLS in AY 2024/25.

Gnìomhan Rannsachaidh

Oileanaich rannsachaidh iar-cheumnach

Tha àireamh nan iar-cheumnach a' sìor fhàs, le buidheann de cheathrar làn-ùine agus dithis pàirt-ùine a' dèanamh cùrsa PhD; tha iad uile maoinichte. Chuir aon oileanach MRanns crìoch air a' cheum aice anns a' bhliadhna 2023/24. Tha luchd-obrach an t-Sabhal cuideachd an sàs ann an co-stiùireadh coignear oileanach PhD stèidhichte ann an institiùdan eile; agus tha luchd-obrach ainmichte mar cho-stiùirichean airson dithis tagraichean airson 2025 ann an co-fharpais SGSAH. Chuir oileanaich PhD ri gnìomhan-rannsachaidh, nam measg le bhith a' taisbeanadh aig co-labhairt Ceilteach Harvard, Co-labhairt nan Oileanach Ceilteach, aig a' cho-labhairt 'Tartan' sa V&A ann an Dùn Dè, agus aig co-labhairt ann an Gaillimh air Poileasaidh Cànan Teaghlaich. Tha iad cuideachd air pàirt a ghabhail ann an gnìomhan aiseig-eòlais, a' gabhail a-steach bhùithtean-obrach sgoile co-cheangailte ri na pròiseactan rannsachaidh aca agus air cur ri pìosan rannsachaidh airson Tobar an Dualchais mar chobh cunbhalach sa Phàipear Bheag.

Tachartais agus Gnìomhan

Am measg nan tachartasan a b' fhaicsinniche agus a bu mhotha buaidh am-bliadhna bha:

- Òraid Shomhairle – òraid bhliadhnail acadaimigeach ùr air a thoirt seachad air làrach na Colaiste leis an Oll. Dòmhnall Meek, le sruthadh beò air-loidhne.
- Foillseachaidhean ùra, nam measg artaigilean cudromach leis an Oll. Uisdean Cheape air coimhearsnachdan na mara sna h-Eileanan agus air cultar dùthchasach, agus bhon Dr Dòmhnall Uilleam Stiùbhart air litreachas Caitligeach Gàidhlig nan daoine agus air an sgeulaiche Dòmhnall Mac a' Phi (c. 1784–1867).
- Ghabh luchd-rannsachaidh pàirt ann an diofar thachartasan, nam measg a' toirt seachad òraid nuair a fhuair cuireadh seo a dhèanamh agus bùithtean-obrach le Oilthighean Bonn is Marburg, an t-Ionad

Research activities

Postgraduate research students

Postgraduate numbers continue to grow, with a cohort of four full-time and two part-time PhD students, all funded. One MRes student successfully completed her degree in AY 2023/24. Sabhal Mòr Ostaig staff are also involved in co-supervision of five PhD students based at other institutions and are named as co-supervisors for two applicants for 2025 starts in the current SGSAH round. PhD students contributed to research activities including presenting at the Harvard Celtic Colloquium, Celtic Students' Conference, the V&A Dundee's 'Tartan' conference, and the University of Galway's Family Language Policy conference. They have also participated in KE activities including schools' workshops related to their research projects and contributions to Tobar an Dualchais's regular column in the West Highland Free Press.

Events and activities

Highlights of the year included:

- The inaugural annual Òraid Shomhairle, a high-profile academic lecture delivered on-site with simultaneous live stream by Prof. Donald Meek.
- A range of new publications, including significant new articles from Prof. Uisdean Cheape on Hebridean maritime communities and material culture, and from Dr Dòmhnall Uilleam Stiùbhart on Scottish Gaelic vernacular Catholic literature and on the storyteller Dòmhnall Mac a' Phi (c. 1784–1867).
- Research staff participated in several external events, including invited lectures and workshops at the Universities of Bonn and Marburg, the University of Wales Centre for Advanced Welsh and Celtic Studies, The Royal Irish Academy, the

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airson Cuimris Adhartach agus Ceiltis aig Oilthigh na Cuimrigh, Acadamaidh Rìoghail na h-Èireann, Leabharlann Nàiseanta na h-Alba, Ionad Nàiseanta na Pìobaireachd, Taighean-Tasgaidh Nàiseanta na h-Alba, agus Urras Nàiseanta na h-Alba.

National Library of Scotland, the National Piping Centre, National Museums Scotland, and the National Trust for Scotland.

- Chaidh tiotal is inbhe Àrd-Ollamhachd Co-cheangailte a bhuileachadh air an Dr Dòmhnall Uilleam Stiùbhairt, mar aithneachadh air an t-sàr obair acadaimigeach aige, tro phròiseas Tiotalan Acadaimigeach aig Àrd-Ìre aig OGE.
- Dr Domhnall Uilleam Stiùbhart's work as a leading Gaelic academic was recognised when he was awarded Associate Professor status, through the UHI Senior Academic Titles awards process.

Pròiseactan Rannsachaidh

- *Aon Sluagh, Dà Eilean: Ceanglaichean eadar Eige, Alba, agus Ceap Breatainn, Alba Nuadh, 1790-1850*: pròiseact com-pàirteachais le Oilthigh Naoimh Muire, Alba Nuadh, agus Àrainneachd Eachdraidheil Alba, a tha a' rannsachadh dhòighean co-obrachail ann a bhith a' coimhead air cultar dùthchasach, agus a tha an dùil tùsan a chruthachadh airson sgoiltean Foghlam Gàidhlig an Alba agus Canada.
- Tha diofar iarrtasan pròiseict gan leasachadh ann an com-pàirteachas le, mar eisimpleir, Oilthigh Cheap Bhreatainn, Oilthigh Keele agus Oilthigh Loughborough.
- *Slighe na Bàrdachd*: tha an iùil eadar-ghnìomhach seo de na bàird agus àrainneachd an Eilein Sgitheanaich a-nis deiseil, agus thèid a cur air bhog a dh'aithghearr.

Research Projects

- *One People, Two Islands: The entanglement of the islands of Eigg, Scotland, and Cape Breton Nova Scotia, 1790-1850*: partnership project with St Mary's University, Nova Scotia, and Historic Environment Scotland, exploring collaborative approaches to material culture history and producing resources for GME schools in Scotland and Canada.
- A number of partnership project applications in development, including with, for example, Cape Breton University and the Universities of Keele and Loughborough.
- *Poetry Paths*: this interactive guide to the poets and landscape of Skye is now completed and due for public launch.

Leasachaidhean Oighreachd

Chùm a' Cholaiste oirre a' dèanamh adhartas cunbhalach a thaobh na prìomhachasan a chaidh aontachadh airson na h-oighreachd agus obair-ghlèidhidh airson na bliadhna seo. Nam measg bha:

- Obair teicnigeach ro-thagrachd gus uinneagan sna cidsinean is seòmraichean-suidhe air còig làir den Tùr a chur a-steach gu sgiobalta.
- Chaidh Co-òrdanaiche Èifeachdas Cumhachd fhastadh, an dèidh co-fharpais, airson Ìre 1 dhe na prìomh leasachaidhean NetZero airson ionsulaideadh, uinneagan, teas agus cruthachadh cumhachd ath-nuadhachail thar an làraich, an dèidh tabhartas calpa luach £2.49m fhaighinn bho Riaghaltas;
- Tha Fàs fhathast dùinte air sgàth duilgheadasan a lorgadh le structar an togalaich. Chaidh
- The technical work pre-tender to allow for the urgent replacement of the windows of the student kitchens and sitting rooms in five storeys of the Tower student accommodation;
- The appointment through competitive tender of an Energy Efficiency Coordinator to implement the initial Phase 1 of the college's Net Zero priority improvements for insulation, glazing, heating and renewable energy generation across the campus having secured a Scottish Government capital grant award of £2.49m;
- The Fàs building has remained closed due to identified structural defects. The work of preparing

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Tagradh Gnothachais mionaideach a chur air dòigh am-bliadhna gus rannsachadh slàn a dhèanamh agus dealbhan mionaideach a dhèanamh air an obair càraidh a tha a dhìth gus an togalach fhaighinn air ais air a chleachdadh, cho math ri bhith a' coimhead as ùr air na feumalachdan a th' aig a' Cholaiste dhen togalach, ann an co-theacsa na Ro-Innleachd ùir. Bithear cuideachd a' cur nan dealbhan mionaideach gu feum ann an iarrtasan maoinachaidh airson an obair a tha ri dhèanamh.

- Chaidh adhartas math a dhèanamh ann a bhith a' coileanadh an targaid airson an cleachdadh carboin a lùghdachadh, a thaobh mar a thathas a' cosg cumhachd, uisge, sgudal, luchd-obrach agus siubhal nan oileanach. Airson na bliadhna 2022/23, chaidh fios gu Riaghaltas na h-Alba gun robh eimiseanan carboin na Colaiste aig 224 tunna CO₂ (2022/23: 238 tunna).

Fiosrachadh air a' Chill Bhig, baile ùr le taigheadas

'S e a th' anns a' Chill Bhig, a' chiad bhaile ùr a tha air a phlanadh san Eilean Sgitheanach o chionn 100 bliadhna, ach pròiseact lèirsinneach a tha ag amas air coimhearsnachd dhùthchail, làidir a chruthachadh a bhios seasmhach agus anns am bi daoine a' fuireach is a' cur ris an eaconamaidh. Bidh cànan is cultar na Gàidhlig aig cridhe na coimhearsnachd seo agus sin a rèir prìomh amasan is lèirsinn Shabhal Mòr Ostaig.

Tro ar com-pàirteachas adhartach le Comhairle na Gàidhealtachd, Urras Taigheadais nan Coimhearsnachdan agus a' chompanaidh phrìobhaideach Seumas MacCuithean Earr., thèid 29 dachaighean ùra a thogail san ath ìre den phròiseact. Bidh na dachaighean seo rim faotainn aig prìs reusanta le measgachadh de roghainnean seilbh is gabhaltais, agus nas cudromaiche buileach, cuidichidh seo leis mar a tha taigheadas aig prìs reusanta cho fìor ghann san sgìre. Thòisich obair air an làraich aig toiseach 2023, is tha seo air a bhith a' leantainn ann an 2024.

Chaidh an ìre sa de taigheadas na Cille Bige fhosgladh gu h-oifigeil air an 20mh den t-Sultain 2024 le Leas-Phrìomh Mhinistear na h-Alba, Ceit Fhoirbeis BPA. Tha iarrtas mòr air a bhith ann airson nan taighean seo.

Bidh an ath ìre de leasachadh na Cille Bige, 'Ceàrnag a' Bhaile', a' tòiseachadh a dh'aithghearr, is dùil ann gun tòisich an obair togail air an làraich tràth ann an 2025. Cruthaichidh seo 12 aonad thaigheadais a bharrachd. Tha Seumas MacCuithean

a detailed Business Case was completed in the year to fully investigate and put together detailed designs for the required remedial works to restore the building to full use, as well as a reassessment of future use in line with the College's new strategy, and to inform the College's current applications for funding for the work required.

- The College continued to make good progress in meeting its target for reducing its carbon footprint and associated carbon emissions from its ongoing operations and associated consumption of energy, water, refuse, staff and student travel. The College's gross carbon emissions for the most recent reporting year 2022/23 as reported to The Scottish Government was calculated as 224 tonnes CO₂ (2022/23: 238 tonnes).

Update on Kilbeg village housing development

Kilbeg Village, the first new planned village in Skye in over 100 years, is an ambitious development which aims to create a vibrant, economically active and sustainable rural community which, in line with Sabhal Mòr Ostaig's core aims and mission, will have Gaelic language and culture at its heart.

Through our innovative partnership with the Highland Council, the Communities Housing Trust and private sector contractor James MacQueen Ltd, the next phase of the development will see the delivery of a further 29 units of affordable housing, offering a mix of ownership and tenancy models and, most importantly, will help address the chronic shortage of affordable housing in the area. Work began on site in early 2023 and has been ongoing in 2024.

The official opening of the current phase of Kilbeg housing took place on 20th September 2024, with the opening ceremony being conducted by the Deputy First Minister, Kate Forbes MSP. There has been a high level of demand for these houses.

The next phase of the Kilbeg development, 'Ceàrnag a' Bhaile' – 'the Village Square' – will begin very shortly, with an anticipated construction start on site in early 2025. This will create a further 12 units of affordable housing. This part of the development is

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Earr. a' toirt air adhart an leasachadh seo, le Meòrachan Tuigse air aontachadh, a' toirt a' chiad chothrom air diùltadh air gin dhe na taighean, no air na taighean air fad, do Shabhal Mòr Ostaig.

Thathas an dòchas gun tèid rathad ùr a-steach gu Ceàrnag a' Bhaile, agus bho seo, gum bi e comasach naoi aonadan taigheadais eile aig prìs reusanta a leasachadh. Thathas a' coimhead air aonta 'co-iomairt' eadar Sabhal Mòr agus Seumas MacCuithean Earr. airson seo.

Leabharlann Nàiseanta na Gàidhlig

Thuir an Ridire Iain Nobail, a stèidhich a' Cholaiste, gur e 'a' chiad bheachd-smuain' a bh' aige a thaobh Shabhal Mòr Ostaig gum biodh e na leabharlann Gàidhlig airson taobh siar na h-Alba.

Chaidh an leabharlann a th' ann an-dràsta a thogail ann an 1998, agus tha e air a bhith na ghoireas glè fheumail bho chaidh a thogail do dh'oileanaich, luchd-obrach acadaimigeach agus do dhaoine eile; agus tha e na dhachaigh do chruinneachaidhean de leabhraichean tearc agus fìor phrìseil, aig a bheil cliù eadar-nàiseanta agus a chaidh a thrusadh thairis air còrr is leth-cheud bliadhna le bhith a' ceannach leabhraichean agus ri linn fialaidheachd na daoine a thug feadhainn dhuinn mar thiodhlac.

Tha sinne aig Sabhal Mòr Ostaig air cur romhainn an goireas ùr, cudromach seo a stèidheachadh mar 'stòras nàiseanta', agus e na amas dhuinn a' chiad leabharlann nàiseanta Gàidhlig a chur air bhonn do dh'Alba. Chaidh tòrr den obair ullachaidh a thaobh seo a dhèanamh le bhith a' neartachadh chom-pàirteachasan ro-innleachdail le leabharlannan eile, gu h-àraidh an com-pàirteachas ro-innleachdail eadar Leabharlann an t-Sabhail agus Leabharlann Nàiseanta na h-Alba. Cuideachd, bha còmhraidhean mionaideach againn mu na thathar a' moladh le taghadh farsaing de dh'oifigich aig àrd-ìre bho Riaghaltas na h-Alba agus Riaghaltas na RA, agus thug iad seachad beachdan gu math taiceil a thaobh na tha sinn a' moladh.

Leis gu bheil riaghaltas ùr ann, tha seo a' ciallachadh gum feumar ath-thòiseachadh a dhèanamh leis an Sgioba Mhinistearan ùr agus le Ministearan Oifis na h-Alba, aig ìre phoilitigeach, a thaobh pròiseas-iarrtais Mhaoin an Àrd-ìreachaidh. Tha an obair seo air tòiseachadh.

Pròiseactan nàiseanta

Tha Sabhal Mòr Ostaig, mar an t-Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig, na dhachaigh do agus na phrìomh bhuidheann chom-pàirteach airson grunn phròiseactan nàiseanta, leantainneach Gàidhlig anns a bheil obair ga dèanamh a thaobh

being taken forward by our delivery partners, James MacQueen Ltd, but it is subject to a Memorandum of Understanding, giving Sabhal Mor Ostaig 'Rights of First Refusal' over all or any of these apartments.

It is hoped that the building of a further nine units of affordable housing will be facilitated by the new road serving the Village Square car park, to the rear of the new development, and we are currently looking at the possibility of this being taken forward as a 'joint venture' between Sabhal Mòr Ostaig and James MacQueen Ltd.

National Gaelic library

Sir Iain Noble, the original founder of the College, described creating a Gaelic library in the west of Scotland as 'the original inspiration' for Sabhal Mòr Ostaig.

Built in 1998, the existing library has ably fulfilled its promise over its lifespan, serving the student body, academic staff and other users well; and enabling the building up of its international-standard holdings of rare and irreplaceable collections accumulated over half a century through purchase and generous donation.

Sabhal Mòr Ostaig is committed to developing this important new facility as 'national asset', with the aim of creating the first national Gaelic library for Scotland. Much of the early work in this regard has centred around developing key strategic partnerships with other libraries and, in particular, a strengthening of the strategic partnership between the Sabhal Mòr Ostaig Library and the National Library of Scotland (NLS). The proposals have also been the subject of detailed discussions with a wide range of senior Scottish Government and UK Government Ministers and Officials, and the proposal has been extremely favourably received by all.

The recent change of Government has meant that much of the work undertaken at a political level on application of the Levelling Up Fund will now be revisited with the new Ministerial Team and Scotland Office Ministers – that is now under way.

National projects

Sabhal Mòr Ostaig, as the National Centre for Gaelic Language and Culture, is the host and lead partner in a number of national, longitudinal Gaelic language and culture-based research and knowledge exchange projects, which are described below.

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cultar, rannsachadh agus co-roinn eòlais, agus air a bheil iomradh gu h-ìosal.

Faclair na Gàidhlig

Tha am faclair air adhartas math a dhèanamh a dh'aindeoin àm chaochlaideach ann an 2022/23. Tha na dùbhlain air leigeil leinn ath-sgrùdadh a dhèanamh air na modhan trèanaidh, structaran riaghlaidh is na sgrìobhainnean againn, agus an làrach-lìn ùr a leasachadh. Tha sinn air am plana gnìomhachais againn airson 2023–28 a leasachadh tron ùine aithris cuideachd.

Bha dòigh-obrach airson an sgioba gu lèir an sàs airson na tachartasan is iomairtean agus obair leasachaidh air Meanma a thoirt gu buil – bha a h-uile neach-obrach an sàs agus an urra ri gnìomhan fa leth, agus tha an sgioba a' faireachdainn gur ann leinn uile a tha am pròiseact.

Ghluais Faclair na Gàidhlig gu oifis ùr ann an 2023. Tha an oifis stèidhichte ann an Ionad Iain Nobail aig Sabhal Mòr Ostaig, agus bidh sinn a' co-roinn na h-oifis cuide ri na co-obrachain againn aig Tobar an Dualchais.

Lean an obair tar-sgrìobhaidh air clàraidhean beul-aithris an lùib a' phròiseict *Beairteas a Bharrachd*, an com-pàrteachas le Tobar an Dualchais, gu ruige Iuchar 2023. Tha na tar-sgrìobhaidhean rim faighinn air làrach-lìn Thobar an Dualchais, agus nas fhaide air adhart air a' bhliadhna sa thèid an cur ri Corpas na Gàidhlig is Meanma gus am faigh faclairichean cothrom obrachadh leotha.

Rinn an sgioba fiughair mhòr ri foillseachadh na làraich-lìn ùire agus Ionad Faclair na Gàidhlig san t-Sultain 2023.

Tobar an Dualchais

'S e a th' ann an Tobar an Dualchais ach an goireas air-loidhne aig Alba airson clàraidhean-fuaim de dhualchas na h-Alba a chur fa chomhair an t-saoghail agus sanasachd a dhèanamh orra. 'S e as motha a gheibhear ann òrain, ceòl, eachdraidh, bàrdachd, beul-aithris agus sgeulachdan bho na 1930an air adhart. Tha na clàraidhean a' tighinn bho trì prìomh thasglannan: Sgoil Eòlais na h-Alba, Cruinneachadh Chanaigh agus BBC Radio nan Gàidheal. Tha còrr is 46,000 clàradh ann an-dràsta ann an Gàidhlig, Albais agus Beurla.

Thar na bliadhna, tha TAD air còrr is 1000 clàr ùr a chur ris a' ghoireas, m.e., iomadh òran is sgeul Gàidhlig a tha cudromach gu cultarach agus nach eilear a' cluinntinn san latha an-diugh. Chaidh còrr is 500 tar-sgrìobhadh a chur ris an làraich-lìn, agus tro cho-obrachadh le SpeakGaelic agus Map of Stories,

Faclair na Gàidhlig / Dictionary of the Scottish Gaelic Language

The dictionary has made good progress despite going through a period of change in 2022/23. The challenges presented have allowed us the opportunity to review our training methodology, governance structures and documentation, and to develop a fresh new website. We have also developed our business plan for 2023–28 throughout the reporting period.

Alongside the development of Meanma, the activities and initiatives have involved a whole team approach – all members of staff have had involvement in and been given responsibility for allocated tasks, and the team feels a sense of shared ownership.

Faclair na Gàidhlig moved to a new office in 2023. The office is based in the Ionad Iain Nobail at Sabhal Mòr Ostaig, and we share the office with our colleagues at Tobar an Dualchais.

Transcription of oral material for the transcription project *Beairteas a Bharrachd*, in partnership with Tobar an Dualchais, continued until July 2023. The transcriptions are available on the Tobar an Dualchais website, and later this year will be added to Corpus na Gàidhlig and Meanma for lexicographers to access.

The team were excited about the launch of the new website and the Centre for Faclair na Gàidhlig in September 2023.

Tobar an Dualchais / Kist o Riches (TaD / KoR)

Tobar an Dualchais – Kist o Riches (TAD) is Scotland's online resource dedicated to the presentation and promotion of audio recordings of Scotland's cultural heritage. Its principal content, including songs, music, history, poetry, traditions, and stories from the 1930s onwards, is made up of material from three main archives: The School of Scottish Studies, The Canna Collection and BBC Radio nan Gàidheal. It currently includes over 47,000 individual recordings in Gaelic, Scots and English.

Over the course of the year, TAD has added over 1000 new recordings to the resource, including many culturally important Gaelic songs and stories that are no longer in use today. Over 500 transcriptions have also been added to the website, and through collaborations with SpeakGaelic and

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chaidh an sgoileadh gu luchd-cleachdaidh ùr. Tha an obair choimhearsnachd againn air leth cudromach fhathast. Chaidh tachartasan coimhearsnachd a chumail am-bliadhna ann am Barraigh, Èirisgeigh, Beàrnaraigh is Inbhir Nis air diofar chuspairean co-cheangailte ris a' ghoireas. Dh'ionnsaich daoine òga ann am Barraigh òrain Bharrach agus sheinn iad iad aig cèilidh coimhearsnachd còmhla ri oileanaich an t-Sabhal is luchd-ciùil ionadail eile. Tha sinn a' leantainn oirn a' foillseachadh artaigilean mìosail anns a' Phàipear Bheag a bhios a' sgrùdadh diofar chlàran. Agus tha an com-pàirteachadh soirbheachail againn le ATLAS Arts, a tha a' fastadh Neach-ealain air Mhuinntireas thar sia mìosan, a' leantainn air is a' dealbhadh obair chruthachail ùr inntinneach.

A dh'aindeoin nan iomairtean coimhearsnachd brosnachail seo, agus cho cudromach is a tha TAD mar phrìomh stòras dualchais chultarail, tha maoineachadh bunaiteach na adhbhar dragh mòr fhathast. Chaidh adhartas a dhèanamh le àrd-mhinistearan is oifigearan Riaghaltas na h-Alba, is tha sinn an dòchas gu bheil aonta san amharc.

Soillse

Tha am pròiseact Soillse ullamh a-nis. Bha Soillse stèidhichte aig Sabhal Mòr Ostaig agus bha am pròiseact air a libhrigeadh tro chom-pàirteachas eadar Oilthigh Obar Dheathain, Oilthigh Dhùn Èideann, Oilthigh Ghlaschu, Oilthigh Chailleannach Ghlaschu, Oilthigh Heriot Watt, Oilthigh Shrath Chluaidh agus Oilthigh na Gàidhealtachd agus nan Eilean. Tha e air taic shoirbheachail a chumail ri ginealach ùr de sgoilearan Gàidhlig agus a' mhòr-chuid aca air dreuchdan acadaimigeach fhaighinn ann an oilthighean an Alba. Tha e air taic a chumail cuideachd ri grunn chomhaltachdan iar-dhotairail agus stiùiriche is manaidsear rannsachaidh; agus tha e air iomadh pàipear acadaimigeach, pàipear colabhairt is fhoillseachaidhean a thoirt gu buil.

Bha e mar dhleastanas rannsachaidh do Shoillse taic a thoirt dhan iomairt gus cànan is cultar na Gàidhlig a ghleidheadh agus ath-bheothachadh. B' e amas bunaiteach na buidhne taic a thoirt do lìonra rannsachaidh air feadh Ionadan Foghlaim Àrd-ìre ann an Alba, tro bhith a' togail cheanglaichean eadar luchd-rannsachaidh le eòlas air no ùidh ann an cùisean Gàidhlig an latha an-diugh agus tro bhith a' togail air agus a' cur ri rannsachadh eadar-nàiseanta air mar a thèid mion-chànanan a ghleidheadh is ath-bheothachadh. Chaidh am pròiseact còig-bliadhna a leudachadh gu soirbheachail airson còig bliadhna eile agus tha sin air tighinn gu crìch a-nis. Anns a' bhliadhna mu dheireadh den phròiseact, chaidh colabhairt mhòr a chumail an Steòrnabhagh as t-samhradh 2022, agus bha riochdairean bho luchd-ùidh ann an Alba agus Èirinn, eòlaichean, luchd-

Map of Stories, these have been disseminated to range of new users. Our outreach work continues to be of great significance: this year, community events took place in Barra, Eriskay, Berneray and Inverness on a range of different themes connected with the resource. In Barra, young people learned local songs and performed them at a community ceilidh alongside students from Sabhal Mòr Ostaig and other local performers. We continue to publish monthly features in the West Highland Free Press which explores the relevance of different recordings today. And our highly successful collaboration with ATLAS Arts, which employs an Artist in Residence over a period of six months, continues to generate exciting new creative work.

Despite these engaging outreach initiatives, and the wider importance of TAD as a major cultural heritage asset, core funding remains a major concern. Progress has been made with senior Scottish Government ministers and officials, and we hope an agreement in the pipeline.

Soillse

The Soillse project is now complete. Soillse has been an inter-university research project based at Sabhal Mòr Ostaig, and it has been delivered through a partnership with the Universities of Aberdeen, Edinburgh, Glasgow, Glasgow Caledonian, Heriot Watt, Strathclyde and the University of the Highlands and Islands. It has successfully supported a new generation of Gaelic scholars, most of whom have taken up academic positions in Scotland's universities. It also supported a number of post-doctoral fellowships, a research director and manager position; and it produced numerous academic papers, conference contributions and publications.

Soillse's research remit was to support the maintenance and revitalisation of Gaelic language and culture. Its founding aim was to support a research network across Scottish HEIs, linking researchers with expertise or interest in contemporary Gaelic matters and articulating with international research on minority language maintenance and revitalization. The original five-year project was successfully extended for a further five years and is now complete. The project, in its concluding year, held a large conference in Stornoway in the summer of 2022 and was attended by stakeholder representatives from Scotland and, most notably, Ireland, academics policy makers and members of the Gaelic communities. In addition, a doctoral student associated with the project successfully completed his PhD studies and

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poileasaidh is muinntir nan coimhearsnachdan Gàidhlig uile an làthair. A bharrachd air sin, chuir oileanach dotaireil co-cheangailte ris a' phròiseact crìoch air a rannsachadh PhD gu soirbheachail, agus cheumnaich e san Dàmhair 2023.

Ainmean-Àite na h-Alba

'S e Ainmean-Àite na h-Alba (AÀA) an com-pàrteachas comhairleachaidh nàiseanta airson ainmean-àite ann an Alba. 'S e prìomh amas AÀA riochdan cearta is cunbhalach de dh'ainmean-àite Gàidhlig a thoirt seachad airson soidhnichean is nithean foillsichte eile. Tha seo a' gabhail a-steach stòr-dàta de dh'ainmean-àite rannsachta a tha ri fhaotainn dhan phoball air-loidhne.

Tha AÀA a' toirt seachad seirbheis chudromach do Chomhairlean, Phàircean Nàiseanta agus Bòrd na Gàidhlig. Tha 32 mapaichean airson Phlanaichean Gàidhlig deiseil agus rim faighinn air làrach-lìn AÀA, le trì a bharrachd san amharc airson deireadh a' Mhàirt 2024. Cuideachd, tha AÀA air a bhith ag obair air a' phròiseact *Coilltean Caillte* ann an com-pàrteachas le NàdarAlba agus Coilltearachd is Fearann Alba. Tha am pròiseact ag amas air aithneachadh fearann a bhiodh freagarrach airson coilltean ùra tro rannsachadh ainm-àite.

Ann an com-pàrteachas le Comhairle na Gàidhealtachd, chruthaich is libhrig AÀA a' chiad phàirt den phileat *Facal is Fearann*, cùrsa ainm-àite airson sgoiltean dha sgoilearan P5 gu S2. Chaidh a' phàirt mu dheireadh den chùrsa a libhrigeadh san Fhaoilleach 2024.

Thug AÀA seachad òraidean an dà chuid aghaidh-ri-aghaidh agus air-loidhne, a' gabhail a-steach obair choimhearsnachd le leithid Circ Chuimein aig Tuath Ranna Ghall-Ghàidhealaibh is Taigh na Bruaich. Bha sinn cuideachd soirbheachail ann an libhrigeadh an dàrna cùrsa goirid air ainmean-àite mar phàirt de Chùrsaichean Goirid an t-Sabhair.

Tha obair air stuthan a thèid fhoillseachadh leantainneach, leis an tar-sgrìobhadh de phàipearan ainm-àite neo-fhoillsichte le W. J. Watson a-nis dèante is deiseil airson deasachadh. Thathar an dòchas gun tèid seo fhoillseachadh ann an 2024.

Leasachadh Ealain

Tha Sabhal Mòr Ostaig a' leantainn air a' leasachadh is a' cumail taic ri cothroman do luchd-ealain Gàidhlig gus tighinn a dh'obair is a dh'fhuireach ann an coimhearsnachd Ghàidhlig. Tha luchd-ealain a bh' air muinntireas aig an t-Sabhal air leantainn orra le buaidh ann an leasachadh sna h-Ealain Ghàidhlig agus ann a bhith a' brosnachadh luchd-ealain Gàidhlig òg is ùr. Tha Sabhal Mòr

graduated in October 2023.

Ainmean-Àite na h-Alba

Ainmean-Àite na h-Alba (AÀA) is the national advisory partnership for Gaelic place-names in Scotland. Its primary aim is to provide correct and consistent forms of Gaelic place-names for signage and other published materials. This includes an online database of researched place-names which is available to the public.

AÀA continues to provide an invaluable service advising on place-names to a broad number of groups, including Councils, National Parks and Bòrd na Gàidhlig. Thirty-two Gaelic Plan maps have been completed and are available on the AÀA website, with another three due for completion by the end of March 2024. AÀA has also been working on the *Forgotten Woodlands* project in partnership with NatureScot and Forestry and Land Scotland. This is a project that aims to identify land that may be suitable for planting new woodland through the means of toponymic research.

AÀA, in partnership with Highland Council, created and delivered the first stage of the *Facal is Fearann* pilot. A place-name course for schools aimed at pupils from P5 to S2. The final part of the course was delivered in January 2024.

AÀA has continued successfully to deliver talks and lectures both in person and online, including some outreach work with communities such as Kirkcolm in the North Rhinns of Galloway and Tighnabruaich. We also successfully delivered our second place-name short course as part of Sabhal Mòr Ostaig's Summer Short Courses.

Work on material for publication continues with the transcription of unpublished place-name papers by W. J. Watson complete and ready for editing. It is hoped that these will be published in 2024.

Arts Development

Sabhal Mòr Ostaig continues to develop and support opportunities for Gaelic artists to come to work within a supported and immersive Gaelic language community. Over the years, Sabhal Mòr Ostaig residency artists have gone on to be hugely influential in the development of the Gaelic Arts and in inspiring successive cohorts of young and aspiring Gaelic artists. Sabhal Mòr Ostaig has delivered

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Ostaig air grunn phrògraman a libhrigeadh tro leasachadh chom-pàirteachasan ro-innleachdail le farsaingeachd de bhuidhnean ealain, aig ìrean ionadail, sgìreil, nàiseanta is eadar-nàiseanta.

Tha Sabhal Mòr Ostaig cuideachd a' liubhairt cùrsa ealain lèirsinneach eadar-nàiseanta air mhuinntireas a tha air leth soirbheachail ann an com-pàirteachas le Urras Jon Schueler, New York, a' tàladh luchd-ealain lèirsinneach aig a bheil cliù eadar-nàiseanta, a' fàgail Sabhal Mòr Ostaig aig teis-meadhan ealain lèirsinneach eadar-nàiseanta. Thug Covid buaidh mhòr air an obair seo, agus chaidh am prògram a chur dheth air sgàth dùnadh Ionad Fàs airson nam Meadhanan is nan Gnìomhachasan Cruthachail is Cultarach, anns an robh greisean-obrach an luchd-ealain stèidhichte. Ach tha sinn ag obair a dh'ionnsaigh fuasgladh airson nan cùisean sin, agus thathar an dòchas gum bi am prògram còmhnaidh ann a-rithist cho luath 's a ghabhas. Tha sinn ag obair gu dlùth le Alba Chruthachail air molaidhean ùra gus am bi prògram iomlan de luchd-ealain air mhuinntireas ann an Ceòl, Litreachas, Ealain Lèirsinneach is Dràma againn a-rithist. Tha sinn an-dràsta a' siubhail dhòighean gus dreuchd Oifigear Leasachaidh nan Ealain a lionadh cho luath 's a ghabhas.

Adhartas is Obair san Ùine air Thoiseach

Mar a chaidh mìneachadh an aithisg a' Chathraiche, chomharraich Sabhal Mòr Ostaig 50 bliadhna mar ionad a tha ag obair às leth na Gàidhlig ann an 2023. Chaidh ro-innleachd ùr 2023-28 fhoillseachadh aig cuirm an 50mh ceann-bliadhna san t-Sultain 2023. Tha sinn an geall air taic a chumail ri Riaghaltas na h-Alba is e a' libhrigeadh a chuid phrìomhachasan an lùib a' Phlana Nàiseanta Gàidhlig ùir bho 2023.

Am measg nam prìomhachasan a bhios againn sa bhliadhna a tha romhainn, tha:

- Obair leantainneach a' leasachadh miann Sabhal Mòr Ostaig airson inbhe Ionad Beag Sònraichte a dhearbhadh, a chumas taic ri dleasan an t-Sabhail mar Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig is a' dearbhadh seasmhachd ionmhasail.
- Adhartas air prìomhachasan foghlaim ro-innleachdail leithid ath-dhearbhadh a' chùrsa DipHE Na Meadhanan Gàidhlig agus stèidheachadh Sgoil Shamhraidh Ghàidhlig mar inntigeadh dha na prògraman foghlaim àrd-ìre.
- A' daingneachadh agus a' leasachadh obair Seanadh Shabhal Mòr Ostaig.
- Leasachadh iomairtean ùra airson com-pàirteachadh le sgoiltean.
- Leasachadh a' chom-pàirteachais againn san

many of its programmes through developing strategic partnerships with a wide range of arts providers, at local, regional, national and international levels.

Sabhal Mòr Ostaig also runs a highly successful international visual arts residency in partnership with the New York based Jon Schueler Trust, attracting interest from internationally renowned visual arts practitioners, placing Sabhal Mòr Ostaig very firmly on the international visual arts map. Covid related issues impacted heavily on this work, and further to that, the forced closure of the Fàs Centre for Media and the Creative and Cultural Industries, in which the artists' residencies were all housed, has led to a postponement of the programme currently. We are however working to resolve these issues and would hope to have the residency programme up and running again as soon as possible. We are also working very closely with Creative Scotland on a range of new proposals which will see the return of the full artists-in-residence programme in Music, Literature, Visual Arts and Drama. We are currently looking at ways to fill the vacant Arts Development Officer post as soon as possible.

Future Developments

As outlined in the Chair's report, Sabhal Mòr Ostaig celebrated 50 years in 2023 as an institution dedicated to the Gaelic Language, Education and Culture. Sabhal Mòr Ostaig's new strategy for 2023-28 was launched at our 50th anniversary event in September 2023. We remain committed to helping the Scottish Government deliver its priorities in the new National Gaelic Language Plan from 2023 onwards.

Foci for the coming year will include:

- Continuing work to develop Sabhal Mòr Ostaig's ambition to secure SSI status, further supporting the organisation's role as the National Centre for Gaelic Language and Culture and ensuring long-term financial sustainability.
- Progression of academic strategic priorities, including the revalidation of the DipHE in Gaelic Media and introduction of a Gaelic Summer School for access to our higher education programmes.
- The bedding in and development of the Sabhal Mòr Ostaig Senate.
- Developing new initiatives for engagement with schools.

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- iomairt nàiseanta SpeakGaelic is sinn a' co-obrachadh le MG ALBA, a' BhBC is BnaG.
- Com-pàirteachadh air pròiseactan ùra le Leabharlann Nàiseanta na h-Alba, Tobar an Dualchais is com-pàirtichean coimhearsnachd.
- Leasachadh leantainneach air planaichean airson Leabharlann an t-Sabhail a leudachadh agus airson ionad leabharlainn Ghàidhlig nàiseanta ùr a chruthachadh.
- Leasachadh maoinachadh is obair chàraidh air Fàs gus an urrainnear an togalach a chleachdadh gu tur mar a chleachd.
- Continued development of our partnership with the SpeakGaelic national initiative, working with MG ALBA, the BBC and Bòrd na Gàidhlig.
- Working collaboratively on new projects with the National Library of Scotland, Tobar an Dualchais and community partners.
- Continued development of the plans for expansion of the Sabhal Mòr Ostaig Library, to create a new and improved national Gaelic library facility.
- Progress funding and consequential remedial works on the Fàs building, to be able to return the building to full use.

Ath-sgrùdadh ionmhasail airson na bliadhna a chrìochnaich air 31 Iuchar 2024

Financial review for the year ended 31 July 2024

Cinn-uidhe Ionmhasail

'S iad cinn-uidhe ionmhasail na Colaiste:

- còrr bliadhnail a ghleidheadh;
- tobraichean teachd-a-steach eile a lorg, tro roghainnean ciallach, a tha a' freagairt air bun-chomasan na Colaiste, agus a tha a rèir mar a dh'fheumar teachd-a-steach a chur ri ionmhas iomlan na Colaiste;
- teachd-a-steach gu leòr a ghleidheadh a bheir taic do bhunait sho-mhaoinean na Colaiste;
- pièach a thoirt air mar as urrainn dhan Cholaiste a so-mhaoinean a thionndadh gu airgead sa gheàrr-ùine; agus
- gun cùm sinn oirnn a' cur airgead an seilbh phròiseactan calpa.

Ath-sgrùdadh Ionmhasail

Chithear an Aithris Aonaichte airson Teachd-a-steach iomlan airson na bliadhna a chrìochnaich air 31 Iuchar 2024 san aithis seo.

Bha 2023/24 na bu dhùbhланаiche do Shabhal Mòr Ostaig a thaobh ionmhas, le cosgaisean a' dol an àirde agus airgead bunasach gun a bhith ag èirigh. Chaidh an suidheachadh a leasachadh nuair a fhuair suim airgid aon-bhliadhna, agus leig seo leis a' Cholaiste a bhith a' leasachadh 's a' dèanamh pileit air cùrsa bogaidh samhraidh do luchd-tòiseachaidh. Tha teachd a-steach coimearsalta cuingealaichte leis gu bheil Fàs dùinte. Tha a bhith a' sireadh tuilleadh taic-maoineachaidh na phrìomhachas dhan Bhòrd am-bliadhna.

Bha smachd air cosgaisean cho math 's a b' urrainn, is sàbhalaichean gan dèanamh le bhith a' cumail dhreuchdan bàn, a chuir ri lùghdachadh buaidh na h-atmhorachd air tuarastalan. Chaidh sàbhalaichean a dhèanamh air cosgaisean oifis is siubhail, ach lean buaidh na h-atmhorachd ged nach robh iad cho mòr

Financial objectives

The College's financial objectives are to:

- achieve an annual surplus
- pursue alternative sources of revenue, on a selective basis, consistent with the College's core competencies, and the need for a financial contribution to the College's overall finances;
- generate sufficient levels of income to support the asset base of the College;
- further improve the College's short-term liquidity; and
- fund continued capital investment.

Financial review

The Consolidated Statement of Comprehensive Income for the year ending 31 July 2024 is set out in this report.

2023/24 has been a challenging year financially for Sabhal Mòr Ostaig, with costs increasing and core funding remaining flat. The situation was eased by one-off in-year funding that allowed us to develop and pilot a seven-week intensive summer access course for *ab initio* learners. Commercial revenues remain restricted with the continued closure of the Fàs building; seeking funding to remedy the issues is a key focus of the Board in the current year.

Costs were controlled as much as possible, with savings made by keeping positions vacant, which helped ease the pressure of inflation on salaries. Savings were made on office and travel costs, but the effects of inflation continued, although they were not as pronounced or as unpredictable as the prior

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no mì-chinnteach is a bha bliadhnaichean roimhe.

Le sin, tha buannachd beag ann (surplus), aig £36k, an dèidh dìmeis agus an dèidh tabhartas calpa air a chur an dàil (2022/23: call £65k) ach gun a bhith a' cunntadh chosgaisean nach robhar an dùil ris.

Bha suimean airgid de £792k (2022/23: £1,076k) aig deireadh na bliadhna, is an lùghdachadh ann air sgàth luchd-creideis aig ìre nas ìsle a bha ri thighinn a-steach taobh a-staigh bliadhna agus air sgàth easbhaidh airgead-obrachaidh. Tha co-mheas so-mhaoin / uallaichean làithreach air fuireach fo 1, agus sin a' nochdadh ìre àrd de luchd-creideis is buannachd beag airson na bliadhna.

Cha robh nithean air leth ann sa bhliadhna.

Chaidh cùil-stòr deireannach na Buidhne suas gu £2,237k (2022/23: £2,201k).

Tha an clàr gu h-ìosal a' sealltainn an t-Suidheachaidh Obrachaidh mar a chaidh Atharrachadh, a sheallas coileanadh obrachaidh às dèidh ealla a ghabhail ri nithean susbainteach fa leth no a nì fiaradh a dh'fheumas sinn comharrachadh fo SORP no nithean eile air nach robh smachd aig a' Cholaiste.

year.

There is a resulting surplus of £36k after charging depreciation and crediting-related deferred capital grant release (2022/23: deficit of £65k) but excluding exceptional items.

Cash balances at year end were £792k (2022/23: £1,076k), with the decrease a reflection of a lower-level creditors due within one year and an operating cash deficit. The current assets / liabilities ratio remains below 1, reflecting the high level of creditors and small surplus for the year.

There were no exceptional items in the year.

The Group's closing reserves saw an increase to £2,237k (2022/23: £2,201k).

The table below shows the Adjusted Operating Position, which is intended to reflect the underlying operating performance after allowing for material one-off or distorting items required by the SORP or the other items outwith the control of the College.

	2023/24	2022/23
	£	£
Còrr / (Easbhaidh) ro bhuannachdan is call eile <i>Surplus / (Deficit) before other gains and losses</i>	36,044	(65,268)
Call luach (às dèidh thabhartasan calpa air an cùil an dàil) ann an so-mhaoinean a fhuair maoineachadh bhon Riaghaltas agus bhon roinn phrìobhaidich <i>Depreciation (net of deferred capital grant release) on both Government funded and privately funded asset</i>	62,258	64,456
Còrr / (Easbhaidh) obrachaidh air atharrachadh <i>Adjusted operating (deficit) / surplus</i>	98,302	(812)

Sruthan Airgid agus So-mhaoineachas

Sa bhliadhna seo, bha suim airgid lom a-mach aig a' Bhuidhinn luach £285k (2022/23 suim airgid lom a-mach luach £189k), agus sin a' sealltainn gun robh nas lugha de luchd-creideis againn aig deireadh na bliadhna is teachd-steach a fhuair e ro làimh.

Inbhe Chìsean

'S e companaidh carthannais a th' anns a' Chompanaidh a rèir na cèille ann am Paragraf 1, Pàipear-taice 6 de dh'Achd an Ionmhais 2010. Mar sin, dh'fhaodadh gum bi saoradh ann dhan

Cash Flows and Liquidity

During the year, the Group had net cash outflow of £285k (2022/23 cash inflow of £189k), reflecting the lower level of creditors held at year end and increased debtors.

Taxation Status

The Company is a charitable company within the meaning of Paragraph 1, Schedule 6 Finance Act 2010. Accordingly, the Company is potentially exempt from taxation in respect of income or capital

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Chompanaidh bho chisean a thaobh cuid a sheòrsaichean teachd-a-steach is bhuannachdan calpa a tha ainmichte ann an Caibideil 3 de Phàirt 11 de dh'Achd nan Cìsean Corporaid 2012 agus ann an earrainn 256 de dh'Achd nam Buannachdan air am Pàighear Cìsean 1992, fhad 's a tha leithid a theachd-a-steach no buannachdan ann air adhbharan carthannais.

Prìomh chunnartan is adhbharan mì-chinnt

Chùm a' Cholaiste oirre a' toirt piseach air siostaman in-smachd, a' gabhail a-steach chùisean ionmhasail, obrachaidh is rian air cunnartan, agus na siostaman air an dealbh gus dìon a chur air so-mhaoinean is cliù na Colaiste. Bithear a' dèanamh ath-sgrùdadh air modhan in-smachd is modhan stiùiridh gach bliadhna mar phàirt de phlana Sgrùdaidh trì-bliadhna a bhios ga ùrachadh gu cunbhalach.

A rèir na tha am plana ro-innleachdail a' moladh, bidh a' Cholaiste a' dèanamh sgrùdadh farsaing gu cunbhalach air na cunnartan a th' ann dhan Cholaiste. Chaidh am poileasaidh is na modhan-obrach airson chunnartan ùrachadh sa bhliadhna a dh'fhalbh. Bithear a' dèanamh ath-sgrùdadh air a' chlàr-chunnartan gach ràith gus cunnartan aithnichte a chomharrachadh agus a thomhas anns gach raon ro-innleachdail, agus bithear a' cur an cèill dè na gnìomhan a nithear gus buaidh chunnartan sam bith a dh'fhaodadh a bhith ann dhan Cholaiste a lùghdachadh. Bithear an uair sin, gach ràith, a' measadh an adhartais a nithear ann a bhith a' lùghdachadh chunnartan. Cuideachd, beachdaichidh a' Cholaiste air cunnartan sam bith a dh'fhaodadh èirigh mar thoradh air obair ùr a thèid a ghabhail os làimh.

Tha an aithris air an ìre de chunnartan ris a bheil Sabhal Mòr Ostaig deònach a ghabhail, a chaidh aontachadh leis a' Bhòrd Stiùiridh, ag ràdh gu bheil Sabhal Mòr Ostaig deònach gabhail ri ìre chunnartan nas motha agus sin a bhrosnachadh ann a bhith a' coileanadh lèirsinn na buidhne: cor na Gàidhlig a ghleidheadh is a neartachadh, agus iad a' cruthachadh àrainneachd fhoghlaim, ionnsachaidh, rannsachaidh agus poileasaidh airson na Gàidhlig. Cha ghabh sin dèanamh às aonais innleachdais agus mura dèanar strì gus cùisean mar a tha iad atharrachadh, agus an lùib sin feumar gabhail ri cunnartan. Tha am Bòrd an dùil gun cuir an luchd-stiùiridh modhan-obrach ciallach an sàs gus cunnartan a thuigsinn agus a lùghdachadh nuair as urrainn dhaibh, ach chan ann chun na h-ìre 's gum bi oidhirpean air am bacadh ri linn cus faicill.

Chithear gu h-ìosal mineachadh air na prìomh chunnartan a dh'fhaodadh buaidh a thoirt air a' Cholaiste. Chan eil smachd aig a' Cholaiste air na

gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2012 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Key risks and uncertainties

The College has continued to improve systems of internal control, including financial, operational and risk management, which are designed to protect the College's assets and reputation. Internal controls and management functions are reviewed annually as part of a three-year rolling Internal Audit plan.

Based on the strategic plan, the College undertakes periodic, comprehensive reviews of the risks to which the College is exposed. The risk policy and procedures were revised and updated during the year. The risk register is reviewed on a regular basis to identify and measure known risks by strategic area, and state what mitigating action will be taken to reduce any potential impact on the College. Progress against risk mitigation actions is also reviewed regularly. In addition, the College will also consider any risks which may arise as a result of a new area of work being undertaken.

Sabhal Mòr Ostaig's statement of risk appetite, as agreed by the Board of Directors, is that Sabhal Mòr Ostaig's approach to risk is to accept and encourage an increased degree of risk in the pursuit of its mission to secure and strengthen the Gaelic language, building the education, learning, research and policy environment relating to Gaelic. This cannot be done without a degree of innovation and pushing against the existing status quo, which involves accepting the risks involved. The Board expects management to take sensible measures to understand and mitigate risks where possible, but not to the point where action is stymied by over-caution.

Outlined below is a description of the key risks that affect the College. Not all the factors are within the College's control. Other factors besides those listed

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thachras leis a h-uile gin dhiubh. Cuideachd, dh'fhaodadh cùisean eile nach eil a' nochdadh gu h-ìosal droch bhuaidh a thoirt air a' Cholaiste.

1. Maoinachadh bhon Roinn Phoblaich

Tha a' Cholaiste gu mòr an urra ri maoinachadh leantainneach bho Riaghaltas na h-Alba, an dà chuid bhon Riaghaltas fhèin agus bho na buidhnean aige. Ann an 2023/24, thàinig 69% (2022/23 – 69%) de theachd-a-steach na Colaiste bhon roinn phoblaich, tro thabhartasan airson teagasg Gàidhlig agus obair co-cheangailte ri cultar. Leanaidh an ìre seo de mhaoineachadh ri linn mar a tha Sabhal Mòr Ostaig an sàs ann am foghlam, ach chan eil gealltanais sam bith ann nach atharraich poileasaidh no modhan-obrach an Rìghaltais.

Nithear na leanas gus an cunnart seo a lùghdachadh:

- A' dèanamh cinnteach gu bheil a' Cholaiste ag obair gu dìcheallach gus foghlam is trèanadh sàr-mhath a thoirt seachad;
- Nithear conaltradh cunbhalach ris na buidhnean maoineachaidh agus daoine eile bho thaobh a-muigh na Colaiste, agus sinn a' gleidheadh nan dàimh cudromaich a th' againn riutha;
- A' leudachadh air tobraichean teachd-a-steach eile is a' dèanamh an fheum as motha as urrainnear den Oighreachd gus am bi barrachd maoineachaidh againn nach buin ris an Riaghaltas, agus sinn a' cruthachadh sgioba stiùiridh choimeirsealta a chumas sùil air cruthachadh teachd a-steach is iad a' cumail rian air Clàr Chothroman is Cùmhnaidh;
- A' cumail sùil gheur air an diofar eadar na thachras a thaobh ionmhais agus na bha sa bhuidseat tro Phlanadh Ionmhasail airson dèiligeadh ri beàrnas sa bhuidseat.

2. Àireamh nan Oileanach

Feumaidh àireamh chunbhalach de dh'oileanaich, an dà chuid air an làraich agus air astar, a tha airson ionnsachadh ann an Gàidhlig a bhith aig a' Cholaiste. Ma thig lùghdachadh sam bith air an àireimh de dh'oileanaich ùra gach bliadhna, bheir sin buaidh air na h-àireamhan airson na h-ath thrì no ceithir bliadhna. A rèir a' Chunntais Shluaigh 2022, tha an àireamh de dhaoine a tha a' cleachdadh na Gàidhlig air a dhol am meud – air sgath àrdachadh àireamhan ann am Foghlam tro Mheadhan na Gàidhlig – ged a tha an cànan a' crìonadh ann an sgìrean traidiseanta. Tha an àireamh de dh'oileanaich a' fuireach air an àrainn air a bhith glè chaochlaideach.

Gus an cunnart seo a lùghdachadh, nithear na leanas:

below may also adversely affect the College.

1. Public Sector funding

The College has considerable reliance on continued Scottish Government funding, both directly from the Government and through its agencies. In 2023/24, some 69% (2022/23 – 69%) of the College's total revenue was ultimately public funded through grants for the provision of teaching Gaelic and cultural activities. This level of funding will continue due to the educational nature of Sabhal Mòr Ostaig's work, but there can be no assurance that government policy or practice will remain the same.

This risk is mitigated in a number of ways:

- By ensuring the College is rigorous in delivering high quality education and training;
- Regular dialogue with the various funding bodies and external contacts, maintaining key relationships;
- Expand other income streams and maximizing Estate utilization to increase the proportion of non-Government funding, with the creation of a commercial management team to focus on income generation and the management of an Opportunities and Savings Register;
- Close monitoring of actuals against budget with Scenario Planning for budget shortfalls.

2. Student Numbers

The College is dependent on a steady stream of students, both residential and distance learners, who wish to study through the medium of Gaelic. Any reduction in new intake has an impact for the succeeding three or four years. According to latest census data, the number of people using Gaelic has increased across Scotland – attributed to the increase in Gaelic Medium Education – despite a decline in the language's heartland. The number of residential students continues to be highly unpredictable.

Mitigation measures include:

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- Margaidheachd fad is farsaing agus conaltradh gu cunbhalach ri roinnean nan àrd-sgoiltean.
- Bidh luchd-teagaisg a' dèanamh barrachd co-chonaltraidh ri sgoiltean air feadh na bliadhna.
- A' cumail oirnn a' dèanamh leasachadh is leudachadh air a' churraicealam gus frithealadh air na tha oileanaich ag iarraidh, le cuideam ga chur air trèanadh thidsearan Gàidhlig agus leasachadh proifeiseanta.
- A' dèanamh tagradh dhan riaghaltas gus taic a thoirt do dh'fhoghlam Gàidhlig ann an àrd-sgoiltean.
- A' dèanamh tagradh dhan riaghaltas airson ath-sheòrsachadh de chùrsaichean bogaidh Shabhal Mòr Ostaig is an cur ann am buidheann le prìs nas àirde, mar thoradh air àireamh nas àirde de dh'uairean teagaisg an lùib teagasg bogaidh.
- Comprehensive marketing and regular communication with secondary school departments.
- Increasing direct engagement by teaching staff with schools throughout the year.
- Continuing to develop the curriculum offer to meet changing market requirements, with a focus on Gaelic teacher training and professional development.
- Lobbying government to support Gaelic uptake and provision in secondary schools.
- Lobbying for the reclassification of Sabhal Mòr Ostaig's immersion HE courses into a higher-paid price group, reflecting the far higher number of contact hours in immersion language teaching.

3. Fàs / Màl Coimeirsealta

Tràth ann an 2022, bha aig Sabhal Mòr Ostaig ris a' cho-dhùnadh doirbh a dhèanamh an togalach Fàs a dhùnadh gus nach biodh duine sam bith ann an cunnart, air sàillibh chùisean a chaidh a thogail ann an aithisg einnseanaireachd theicnigeach a chaidh a bharantachadh gus cuideachadh le obair eile air an togalach. Tha an togalach dùinte fhad 's a thathar a' sgrùdadh na leanas:

- Bidh sgioba dealbhaidh proifeiseanta a' dealbhadh is a' cur prìs air obair leasachaidh, agus bithear ag ullachadh cùis ghnìomhachais air mar a chleachdar an togalach.
- Tha conaltradh leantainneach ann le prìomh luchd-maoineachaidh is luchd-ùidhe na Colaiste mu na roghainnean a th' ann gus an togalach a dhèanamh freagarrach airson daoine a bhith ag obair ann a-rithist. Tha an Tagradh Gnothachais aig luchd com-pàirt – HIE, CMA agus SG – agus chaidh mion-sgrùdadh a dhèanamh air an Tagradh leis an Sgioba airson Seirbheisean Taic Teicnigeach aig CMA. Thèid coinneamh a chur air dòigh a dh'aithghearr den luchd com-pàirt agus luchd-maoineachaidh gus aonta a ruigsinn air na h-ath cheumnan; bidh Riaghaltas na h-Alba sa chathair. Chaidh còmhradh mionaideach a chumail o chionn ghoirid cuideachd eadar Sabhal Mòr Ostaig agus Cathraiche, Ceannard is Àrd-mhanaidsear na Sgìre aig HIE.

4. Atmhorachd agus Cosgaisean Bith-beò

Tha an t-àrdachadh ann an ìre na h-atmhorachd a' fàgail uallach air buidseatan na Colaiste, gu h-àraidh leis mar a tha maoineachadh CMA a' fuireach aig an aon ìre. Tha brùthadh air tuarastalan air sgàth àrdachadh co-ionann ri atmhorachd san Tuarastal

3. The Fàs Building / Commercial Letting Activity

In early 2022, Sabhal Mòr Ostaig made the difficult decision to close the Fàs building to ensure there was no risk to individual users, due to issues highlighted on a technical engineering report commissioned to support other work due on the building. The building remains closed whilst the following are pursued:

- Remedial works are designed and costed by a professional design team, and an updated business case for future use is prepared.
- Ongoing dialogue is being pursued with the College's key funders and stakeholders as to options for returning the building to working use. The detailed Business Case has been delivered to all the key stakeholders/funders – HIE, SFC and SG – and the detail of the Business Case has been thoroughly interrogated by SFC's Technical Support Services Team. A meeting of the Stakeholders/Funders group, chaired by the Scottish Government, will be convened shortly to agree next steps. An in-depth discussion has also taken place recently with HIE's Chair, CEO and Senior Area Managers.

4. Inflation and Cost-of-Living

The College is exposed to budgetary pressures of current inflationary increases, especially as grant funding from the SFC is static. There is pressure on salaries with inflation-matching increases in the Real Living Wage, as well as substantial demands on

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Bith-beò, cho math ri brùthadh mòr air tuarastalan òraidichean tro Bharganachadh Pàighidh Nàiseanta. Bidh a' Cholaiste a' faotainn cumhachd ann an diofar dhòighean, leithid bith-thomad le fiodh pronn, a tha a' ciallachadh nach eil àrdachadh ann am prìsean an dealain agus a' ghas a' toirt uiread buaidhe oirnn. Air sgàth is gum bi a' Cholaiste a' lìbhrigeadh bìdh air an làraich, leis nach eil mòran roghainnean ionadail ann, tha buaidh mhòr air prìsean a' bhìdh. Nithear na leanas gus an cunnart seo a lùghdachadh:

- A' stèidheachadh Clàr Chothroman is Cùmhnaidh gus tobraichean teachd-a-steach eile a lorg agus cothroman a chomharrachadh far an gabh airgead a shàbhaladh sa bhliadhna seo.
- Chan eilear a' lìonadh dhreuchdan bàna.
- Rianan buidseit làidir agus sgrùdadh ionmhasail mionaideach air an cur an sàs leis an sgioba stiùiridh.
- Planaichean airson modhan-rian nas làidire a chur an sàs, ma bhios feum orra agus aig àm freagarrach.

Dàimh ri Luchd-ùidhe

Bidh a' Cholaiste a' cumail choinneamhan leis an luchd-ùidhe seo gu cunbhalach:

- Riaghaltas na h-Alba
- Comhairle Maoineachaidh na h-Alba
- Iomairt na Gàidhealtachd agus nan Eilean
- Bòrd na Gàidhlig
- Oilthigh na Gàidhealtachd agus nan Eilean
- Comhairle na Gàidhealtachd
- Foghlam Alba

Tha a' Cholaiste ag aithneachadh cho cudromach 's a tha an dàimh a th' againn ris na buidhnean seo, agus bidh conaltradh cunbhalach againn leotha tro leithid chuairt-litrichean, làraichean eadar-lìn is eadra-lìn na Colaiste agus le bhith a' coinneachadh riutha. Cuideachd, tha Buidheann Luchd-maoineachaidh is Luchd-ùidhe aig a' Cholaiste a bhios a' coinneachadh dà thuras sa bhliadhna. Tha cothrom math le sin conaltradh brioghmhor a dhèanamh leis an luchd-ùidhe agus innse dhaibh mun adhartas againn agus na leasachaidhean as ùire.

Aithris air Co-ionannachd Chothroman

Tha a' Cholaiste air cur roimhpe co-ionannachd a chur air adhart do dhaoine air a bheil ciorram, agus thathar a' cur fàilte orra ann an coimhearsnachd na Colaiste. Tha i cuideachd a' gabhail ris gum bi daoine le ciorram a' cur brìgh is luach ri beatha na Colaiste. Tha Poileasaidh Co-ionannachd Chothroman aig a' Cholaiste. 'S e as adhbhar dhan

lecturing salaries through the National Pay Bargaining Process. The College has mixed energy use including woodchip biomass, which mitigates to a degree the full impact of electricity and gas price increases. The need to provide food on campus – as there are minimal local alternatives – means the College is strongly affected by increasing food prices. The following measures are being taken to mitigate this risk:

- Ongoing use of Opportunities and Savings register to both increase alternative sources of income as well as identify and make savings in the current year.
- Not recruiting to vacant positions.
- Strong budgetary controls and monitoring by the management team.
- Plans for more stringent measures to be enacted if required, on a timely basis.

Stakeholder Relationships

The College holds regular meetings with the following key stakeholders:

- The Scottish Government
- Scottish Funding Council
- Highlands and Islands Enterprise
- Bòrd na Gàidhlig
- University of the Highlands and Islands
- The Highland Council
- Education Scotland

The College recognizes the importance of these relationships and engages in regular communication with them including through newsletters, the College internet and intranet sites and by meetings. The College also has a Funders and Stakeholders Group which meets twice a year. This provides a welcome opportunity to fully engage with the stakeholders and inform them of progress and developments.

Equal Opportunities Statement

The College is committed to promoting equality for disabled people and welcomes them to the College community. It also recognizes that disabled people have a positive contribution to make to College life. The College has an Equal Opportunities Policy. The purpose of this policy is to ensure that staff, students, customers and visitors are treated equally,

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phoileasaidh seo dèanamh cinnteach gum bithear a' dèiligeadh ri luchd-obrach, oileanaich agus luchd-tadhail ann an dòigh cho-ionann, agus cha toir na leanas buaidh air sin: gnè, taobh gnèitheasach, suidheachadh pòsaidh, cinneadh, freumhan cinneadail no nàiseanta, dath, ciorram, aois, na tha neach a' creidsinn a thaobh creideimh no feallsanachd no ma tha neach nam ball / mura h-eil iad nam ball de dh'Aonadh Ciùird.

Aonaidhean Ciùird

Cha robh luchd-obrach aig a' Cholaiste a bha nan oifigich aig Aonaidhean Ciùird sa bhliadhna a dh'fhalbh agus mar sin, chan fheumar an còrr fiosrachaidh fhoillseachadh fo Riaghailtean nan Aonaidhean Ciùird (Riathanasan Foillseachaidh a thaobh Uairean san Àite-obrach) 2018.

A' Pàigheadh Luchd-solarachaidh

Tha poileasaidh aig a' Cholaiste an luchd-solarachaidh aca a phàigheadh taobh a-staigh 30 latha, agus choilean iad sin còrr is 85% den ùine. Chan eil cùisean rim foillseachadh a thaobh shuimeannan pàighte fon Achd airson Pàigheadh Fhiachan Coimeirsealta gu Fadalach (Riadh) 1998.

Air aontachadh leis a' Bhòrd agus chaidh làmh a chur ris às an leth le:



Aonghas MacAonghais (Cathraiche)

Ceann-latha:

13mh Dùbhlachd 2024

Aithris air riaghladh corporra agus in-smachd

Ro-ràdh

Tha a' Cholaiste an geall air sàr dhòighean-obrach a thaisbeanadh anns gach raon de riaghladh corporra. Tha an geàrr-chunntas seo a' cur an cèill an dòigh sa bheil a' Cholaiste air na prionnsapalan a chur an sàs a gheibhear sa Chòd Sàr-riaghlaidh do Cholaistean na h-Alba (an Còd) agus sa Mheòrachan Ionmhasail le Buidhnean a Gheibh Maoineachadh aig Comhairle Maoineachaidh na h-Alba (am Meòrachan). Chaidh an geàrr-chunntas a sgrìobhadh airson taic a chumail ri luchd-leughaidh nan cunntasan ionmhasail gus an tuigear mar a chaidh na prionnsapalan a chur an sàs.

Tha a' Cholaiste, a rèir beachd a' Bhùird Stiùiridh, air cumail ri gach cumha anns a' Chòd agus a' Mheòrachan fad na bliadhna a chrìochnaich air 31 Iuchar 2024.

regardless of gender, sexual orientation, marital status, race, ethnic or national origin, colour, disability, age, religious or philosophical beliefs or membership / non-membership of a Trade Union.

Trade Unions

The College did not have any employees who were Trade Union officials during the year, and therefore there is no further information to disclose under the Trade Union (Facility Time Publication Requirements) Regulations 2018.

Payments of Suppliers

The College has a policy of paying its suppliers within 30 days and has an achievement record in excess of 85%. There are no matters to disclose in connection with payment under the Late Payment of Commercial Debts (Interest) Act 1998

Approved by the Board and signed on their behalf by:



Angus MacInnes (Chair)

Date:

13th December 2024

Statement of corporate governance and internal control

Introduction

The College is committed to exhibiting best practice in all aspects of corporate governance. This summary describes the manner in which the College has applied the principles set out in the Code of Good Governance for Scotland's Colleges (the Code) and the Scottish Funding Council's Financial Memorandum with Fundable Bodies in the College Sector (the Memorandum). The purpose of the summary is to help the reader of the financial statements understand how these principles have been applied.

In the opinion of the Board of Directors, the College, throughout the year ended 31 July 2024, has complied with all the provisions of the Code and the Memorandum.

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Buidheann-riaghlaidh / Governing body

Ball Bùird	Dreuchd	Ceann-là Fastaidh	Ceann-là Fàgail	Bòrd	Corporra	Ionmhas is Oighreachd	Sgrùdadh
Board Member	Occupation	Date of Appointm't	Date of Retiral	Board	Corporate	Finance Estates	Audit
Angus G MacLeod (Chair)	Solicitor	28/11/2014	31/03/2024	100%	67%		
Sine Ghilleasbuig	Gaelic Language Agency Officer	06/03/2015		100%			
Angus MacInnes	Construction Director	08/09/2016		100%		75%	
Angus L MacLeod	Retired (Civil Engineer)	27/03/2017		86%		100%	
Seonaidh MacKillop	Retired (Lecturer & Economist)	22/09/2023		100%		100%	
Wilson MacLeòid	Retired (Lecturer)	22/09/2023		100%	67%		
Gillian Munro	College Principal	14/09/2018		100%	100%		
Mary Ellen Stewart	Solicitor	23/11/2018	27/09/2023	0%			
Roddy Neithercut	Teacher	22/11/2019		86%			50%
Bryan MacGregor	Retired (Vice Principal)	04/12/2020		86%			100%
Decker Forrest	Lecturer	23/09/2022		100%		100%	
Fiona Dunn	Sponsorship Manager Scottish Government	17/06/2022		86%	75%		100%
Donalda McComb	Retired (Headteacher)	17/06/2022		86%	100%		

Tha na h-àireamhan sa cheud a' riochdachadh irean frithealaidh nam Ball aig coinneamhan Bùird is comataidh.
Percentage quoted represents the percentage attendance at Board and committee meetings.

Aithris air riaghladh corporra agus in-smachd (a' leantainn)

Bidh Buidheann Riaghlaidh na Colaiste, agus na buill, a tha air am fastadh tro shanasachd fhosgailte is tro mholaidhean a rèir sgilean a tha a dhìth, a' coinneachadh ceithir tursan sa bhliadhna. Tha grunn chomataidhean na cois, nam measg: Comataidh Chorporra, Comataidh an Ionmhais is na h-Oighreachd, Fo-Chomataidh Àrdachadh Tuarastail agus Comataidh Sgrùdaidh. Tha na Comataidhean co-shuidhichte le bun-riaghailtean. 'S iad buill na Buidhne Riaghlaidh is eòlaichean on taobh a-muigh a th' air na comataidhean. Bithear a' trèanadh nam ball tro phròiseas inntrigidh agus gu cunbhalach an dèidh làimh.

Chaidh an Seanadh a chur air bhog am-bliadhna, agus bidh e a' leantainn leis an obair aige is e a' gabhail àite an Comataidh Acadaimigeach is Rannsachaidh.

Bidh Comataidh an Ionmhais is na h-Oighreachd a'

Statement of corporate governance and internal control (continued)

The College's Governing Body, which is recruited by open advertisement and by recommendation according to skillset needs, meets four times a year and has several committees including a Corporate Committee, a Finance and Estates Committee, a Remuneration Committee and an Audit Committee. All of these Committees are formally constituted with terms of reference. They comprise members of the Governing Body and outside experts. Member training is carried out by induction and regularly thereafter.

The Academic Senate was formed in the year and will continue its work in the current academic year, replacing the Academic and Research Committee.

The Finance and Estates committee inter alia

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moladh *inter alia* teachd-a-steach bliadhnail is buidseatan corporra na Colaiste dhan bhuidhinn riaghlaidh is a' cumail dèanadais fo sgrùd a thaobh nam buidseatan aontaichte. Bidh a' Chomataidh Sgrùdaidh a' coinneachadh trì tursan sa bhliadhna is a' conaltradh ri luchd-sgrùdaidh bho thaobh a-staigh agus taobh a-muigh na Colaiste. Bidh a' Chomataidh a' breithneachadh air aithisgean mionaideach is molaidhean air leasachadh siostaman smachd na Colaiste, freagairtean mhanaidsearan is planaichean coileanaidh. Bidh i cuideachd a' faighinn is a' beachdachadh air aithisgean Comhairle Maoineachaidh na h-Alba is mar a bheir iad buaidh air a' Cholaiste agus a' sgrùdadh mar a chumar ri riaghailtean reachdail. Bidh àrd-oifigearan a' frithealadh choinneamhan na Comataidh Sgrùdaidh mar as iomchaidh, ged nach eil iad nam buill den Chomataidh.

'S ann leis an sgioba stiùiridh a tha uallach airson obair làitheil na Colaiste, agus bithear a' faighinn aithrisean anns a bheil prìomh chomharran coileanaidh is cunnairt agus a' beachdachadh air duilgheadasan a dh'fhaodadh a bhith ann a thaobh rian air cùisean a thèid a chomharrachadh tro mhodhan rabhaidh a tha fillte an lùib sgiobaidhean obrach is air an daingneachadh tro thrèanadh air mothachadh chunnartan. Tha dleastanasan na Comataidh Sgrùdaidh a' buntainn ri sgrùdadh àrd-ìre a-mhàin air na modhan-obrach airson in-smachd ionmhasail. Tha puing chunbhalach airson beachdachadh air cunnartan is smachd a' nochdadh air clàr-gnothaich na Buidhne Riaghlaidh, is bidh i a' faighinn aithrisean mu dheidhinn sin bhon sgioba stiùiridh is a' Chomataidh Sgrùdaidh. Tha cuideam ga chur air ìre mhath de dhearbhadh, agus cha bhithear ag aithris a rèir mura-bhith.

Bidh luchd in-sgrùdaidh na Colaiste, Wylie & Bisset LLP, a' sgrùdadh nan siostaman in-smachd, rianachd chunnartan is phròiseasan riaghlaidh a rèir plana aontaichte agus ag aithris an cuid thoraidhean ri manaidsearan agus a' Chomataidh Sgrùdaidh. Tha e an urra ri manaidsearan na molaidhean sgrùdaidh a chaidh aontachadh a chur an gnìomh, agus bidh an luchd-sgrùdaidh a' dèanamh ath-sgrùdadh air cùisean gus dèanamh cinnteach gu bheil leithid a mholaidhean air an cur an sàs. Bidh a' Chomataidh Sgrùdaidh a' beachdachadh air aithisgean slàn anns a bheil molaidhean a thaobh leasachadh siostaman in-smachd na Colaiste agus mar a bu chòir do mhanaidsearan dèiligeadh ri leithid a chùisean, agus air planaichean coileanaidh agus fiosrachadh air gnìomhan leasachaidh a th' air an coileanadh.

Chaidh AAB LLP ainmeachadh mar an luchd-sgrùdaidh bhon taobh a-muigh aig a' Cholaiste bho 2023/24, agus tha e an urra riutha sgrùdadh a

recommends to the Governing Body the College's annual revenue and capital budgets and monitors performance in relation to the approved budgets. The Audit Committee meets three times a year and liaises with the College's external and internal auditors. The Committee considers detailed reports together with recommendations for the improvement of the College's systems of internal control and management's responses and implementation plans. It also receives and considers reports from the Scottish Funding Council as they affect the College's business and monitors adherence to the regulatory requirements. Whilst senior executives attend meetings of the Audit Committee as necessary, they are not members of the Committee.

Day-to-day operation of the College is delegated to the senior management team, which receives reports setting out key performance and risk indicators and considers possible control issues brought to their attention by early warning mechanisms which are embedded within the operational teams and reinforced by risk awareness training. The Audit Committee's role is confined to a high-level review of the arrangements for internal financial control. The Governing Body's agenda includes a regular item for consideration of risk and control and receives reports thereon from the senior management team and the Audit Committee. The emphasis is on obtaining the relevant degree of assurance and not merely reporting by exception.

The College's internal auditors, Wylie & Bisset LLP, monitor the systems of internal control, risk management controls and governance processes in accordance with an agreed plan and report their findings to management and the Audit Committee. Management is responsible for the implementation of agreed audit recommendations, and the auditors undertake follow-up reviews to ensure that such recommendations have been implemented. The Audit Committee considers full reports incorporating recommendations for the improvement of the College's systems of internal control and management's responses, implementation plans and details of remedial actions completed.

AAB LLP were appointed as the College's external auditors from 2023/24 and have overall responsibility for the audit of its Financial

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dhèanamh air na h-Aithisgean Ionmhasail a rèir Ìrean Sgrùdaidh aontaichte.

Statements in accordance with approved Auditing Standards.

Tha am Bòrd Stiùiridh den bharail gu bheil pròiseas leantainneach ann airson prìomh chunnartan na Colaiste a shònrachadh is a làimhseachadh agus gun robh e an sàs air feadh na bliadhna a chrìochnaich air 31 Iuchar 2024 agus gu ruige ceann-latha aontachadh na h-aithisg is nan cunntasan bliadhnail. Bidh am Bòrd Stiùiridh ag ath-sgrùdadh a' phròiseis seo gu cunbhalach.

The Board of Directors is of the view that there is an ongoing process for identifying and managing the College's significant risks, and that it has been in place throughout the year ended 31 July 2024 and up to the date of approval of the annual report and accounts. This process is regularly reviewed by the Board of Directors.

Gnìomhachas leantainneach

Tha am Bòrd Stiùiridh den bharail gu bheil stòrasan gu leòr aig a' Cholaiste airson leantainn oirre anns an ùine a tha romhainn. Ri linn mì-chinnt le ìre na h-atmhorachd, chaidh deuchainnean air suidheachaidhean eile fheuchainn air a' bhuidseat airson 2024/25 is na sruthan-airgid airson na bliadhna ri teachd, agus a rèir nan deuchainnean, bha àite ann airson gluasad fhathast taobh a-staigh a' ghoireis ro-tharraing a leigeadh leis a' Cholaiste leantainn oirre le a cuid ghnìomhan.

Going concern

The Board of Directors considers that the College has adequate resources to continue in operational existence for the foreseeable future. In the light of uncertainties caused by inflation, alternative scenario testing has been performed on the current budget for 2024/25 and cashflows projected for the next 12 months, demonstrating there was still headroom within available overdraft facility to continue operations.

Chaidh an aithisg seo aontachadh leis a' Bhòrd agus chaidh làmh a chur rithe às a leth le:

This report was approved by the board on and signed on its behalf by:



Angus MacInnes (Cathraiche / Chair)



Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date:

Ceann-latha / Date:

13mh Dùbhlachd 2024

13th December 2024

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Aithris air Dleastanasan a' Bhùird Stiùiridh

Ann an co-rèir ri Meòrachan is Artaigilean na Companaidh, tha an Luchd-stiùiridh a' gabhail uallach airson rianachd is stiùireadh cùisean na Colaiste is iad a' dearbhadh gu bheil siostam in-smachd èifeachdach ann, agus tha e mar fhiachaibh orra gun tèid aithisg ionmhais sgrùdaichte fhoillseachadh gach bliadhna ionmhais.

Tha e an urra ris a' Bhòrd Stiùiridh dèanamh cinnteach gun tèid cunntasan ionmhais ceart a chumail a tha a' sealltainn, le pongalachd reusanta, agus aig àm sam bith, suidheachadh ionmhasail na Colaiste agus a leigeas leis a' Cholaiste dèanamh cinnteach gu bheil aithisgean ionmhasail gan ullachadh a rèir nan Achdan Chompanaidhean, na h-Aithris air Modhan-obrach Freagarrach airson Cunntasachd do dh'ionadan Foghlaim Adhartaich is Àrd-ìre agus slatan-tomhais ionmhasail eile a tha iomchaidh. Feumaidh an luchd-stiùiridh, a rèir cumhaichean a' Mheòrachain Ionmhasail aontaichte eadar Comhairle Maoineachaidh na h-Alba is na Stiùirichean, tron oifigear ainmichte aca, aithisgean ionmhasail ullachadh gach bliadhna ionmhais anns a bheil iomradh fìor is cothromach air suidheachadh na Colaiste agus air còrr is easbhaidh sam bith is sruthan airgid na bliadhna sin.

Le bhith ag iarraidh gun deigheadh na h-aithrisean ionmhais seo ullachadh, tha am Bòrd air dèanamh cinnteach gu bheil:

- poileasaidhean cunntasachd freagarrach gan roghnachadh is gan cur an sàs gu cunbhalach;
- co-dhùnaidhean is tuairmsean gan dèanamh a tha reusanta agus ciallach;
- slatan-tomhais cunntasachd gan leantainn, agus gu bheil claonadh subsainteach sam bith ga aithris agus ga mhineachadh anns na h-aithrisean ionmhasail; agus
- na h-aithrisean ionmhasail gan ullachadh air stèidh 'gñiomhachas leantainneach' gus an t-àm nach biodh e iomchaidh tuilleadh a bhith a' gabhail ris gun lean a' Cholaiste mar gñiomhachas leantainneach. Tha am Bòrd toilichte gu bheil stòrasan gu leòr ann agus gun lean i gu leantainneach san àm ri teachd: air an adhbhar seo, thathar a' gabhail ri ciall 'gñiomhachas leantainneach' nuair a thathar ag ullachadh aithisgean ionmhais.

Tha am Bòrd Stiùiridh air ceuman reusanta a chur an sàs airson:

Statement of the Board of Directors' Responsibilities

In accordance with the Memorandum and Articles of Association, the Directors are responsible for the administration and management of the College's affairs, including ensuring an effective system of internal control, and are required to present audited financial statements for each financial year.

The Board of Directors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the College and to enable it to ensure that the financial statements are prepared in accordance with the Companies Acts, the Statement of Recommended Practice on Accounting for Further and Higher Education Institutions and other relevant accounting standards. In addition, within the terms and conditions of a Financial Memorandum agreed between the Scottish Funding Council and the Directors, through their designated office holder, the Directors are required to prepare financial statements for each financial year which give a true and fair view of the College's state of affairs and of the surplus or deficit and cash flows for that year.

In causing the financial statements to be prepared, the Board has ensured that:

- suitable accounting policies are selected and applied consistently;
- judgements and estimates are made that are reasonable and prudent;
- applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- the financial statements are prepared on the going concern basis unless it is inappropriate to presume that the College will continue in operation. The Board is satisfied that it has adequate resources to continue in operation for the foreseeable future: for this reason, the going concern basis continues to be adopted in the preparation of the financial statements.

The Board of Directors has taken reasonable steps to:

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2024

- dèanamh cinnteach nach eilear a' cleachdadh maoin eachadh Comhairle Maoineachaidh na h-Alba ach airson nan adhbharan a fhuair eadh e agus a rèir cumha sam bith a chuireas a' Chomhairle an cèill bho àm gu àm;
- ensure that funds from the Scottish Funding Council (SFC) are used only for the purposes for which they have been given and subject to any other conditions which the SFC may from time to time prescribe;
- dèanamh cinnteach gu bheil modhan-smachd ionmhais is stiùiridh ionmhais an sàs airson maoin phoblach is maoin bho thùsan eile a dhìon;
- ensure that there are appropriate financial and management controls in place to safeguard public funds and funds from other sources;
- maoin na Colaiste a dhìon agus foill ionmhais aithneachadh is a sheachnadh; agus
- safeguard the assets of the College and prevent and detect fraud; and
- rian is stiùir a chumail air stòrasan is caiteachas na Colaiste gu h-èifeachdach is gu caomhantach.
- secure the economical, efficient and effective management of the College's resources and expenditure.

Tha na leanas nam prìomh eileamaidean de shiostam in-smachd ionmhasail na Colaiste, a th' air a dhealbhadh airson na dleastanasan gu h-àrd a chur an sàs, mar eisimpleir:

The key elements of the College's system of internal financial control, which is designed to discharge the responsibilities set out above, include the following:

- mìneachadh soilleir air na dleastanasan, agus an t-ùghdarras nan lùib, a th' aig ceannardan roinnean foghlaim is rianachd;
- clear definitions of the responsibilities of, and the authority delegated to, heads of academic and administrative departments;
- pròiseas planaigh iomlan meadhan-ùine is gearr-ùine, cuide ri buidseatan iomlan air teachd-a-steach bliadhnail, calpa is sruthan-airgid;
- a comprehensive medium and short-term planning process, supplemented by detailed annual income, expenditure, capital and cash flow budgets;
- ath-sgrùdaidhean cunbhalach air prìomh chomharran coileanaidh is cunnartan gnìomhachais, le aithrisean air eadar-dhealachaidhean bho bhuidseatan agus fiosrachadh as ùr air ro-aithrisean mu thoraidhean;
- regular reviews of key performance indicators and business risks and of financial results involving variance reporting and updates of forecast outcomes;
- riatanasan soilleir is foirmeil airson caiteachas aontachadh is a chumail fo smachd, agus co-dhùnaidhean tasgaidh anns a bheil caiteachas calpa no teachd-a-steach fo sgrùdadh mionaideach a rèir ìrean aontachaidh a chuireas am Bòrd an cèill;
- clearly defined and formalized requirements for approval and control of expenditure, with investment decisions involving capital or revenue expenditure being subject to formal detailed appraisal and review according to approval levels set by the Board; and
- Riaghailtean Ionmhais iomlan, anns a bheil dòighean smachd is modhan-obrach ionmhasail, air an aontachadh leis a' Chomataidh Sgrùdaidh agus Comataidh an Ionmhais is na h-Oighreachd.
- comprehensive Financial Regulations, detailing financial controls and procedures, approved by the Audit Committee and Finance & Estates Committee.

Foillseachadh fiosrachadh don luchd-sgrùdaidh

Tha gach neach a tha na Stiùiriche nuair a thathar ag aontachadh ris an Aithris Luchd-stiùiridh seo air dearbhadh:

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' Report is approved has confirmed that:

- nach eil fiosrachadh sgrùdaidh ionmhais ann, cho fad 's as fiosrach leis an Stiùiriche, air nach eil eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Buidhne, agus
- as far as the Director is aware, there is no relevant audit information of which the College and the Group's auditors are unaware, and

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2024

- gu bheil an Stiùiriche air gach ceum a ghabhail mar bu chòir do Stiùiriche gus a bheilear eòlach air fiosrachadh sgrùdaidh iomchaidh agus gus a bheil eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Colaiste air an fhiosrachadh sin.

Tachartasan an dèidh na duilleige cothromachaidh

Chan eil tachartasan às dèidh a' chothromachaidh ann.

Luchd-sgrùdaidh

Thèid an luchd-sgrùdaidh, AAB LLP, a mholadh airson an ath-fhastadh a rèir roinn 485 den Achd Chompanaidhean 2006.

Chaidh an aithisg seo aontachadh leis a' Bhòrd agus chaidh làmh a chur rithe às a leth le:



Angus MacInnes (Cathraiche / Chair)

Ceann-latha / Date:

13mh Dùbhlachd 2024

- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the College and the Group's auditors are aware of that information.

Post balance sheet events

There are no post balance sheet events.

Auditors

The auditors, AAB LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the Board and signed on its behalf by:



Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date:

13th December 2024

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG

Opinion

We have audited the financial statements of Sabhal Mòr Ostaig (the 'parent charitable company') and its subsidiaries (the 'Group') for the year ended 31 July 2024, which comprise the Group Statement of Comprehensive Income, the Group and College Balance Sheet, the Group Statement of Cash Flows, the Group Analysis of net debt, the Group and College Statement of Changes in Equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice - Accounting for Further and Higher Education 2019 and the Accounts Direction for Scotland's Colleges 2023 - 2024.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and the parent charitable company's affairs as at 31 July 2024 and of the Group's deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been properly prepared in accordance with the Statement of Recommended Practice: Accounting for Further and Higher Education, and relevant legislation; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6, 8 and 14 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the charitable parent Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG
(CONTINUED)

Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Scottish Funding Council's Financial Memorandum with Higher Education Institutions

In our opinion, based on the work undertaken in the course of the audit, in all material respects:

- The Scottish Funding Council's accounts direction have been met;
- funds from whatever source administered by the institution for specific purposes have been applied properly to those purposes and, if relevant, managed in accordance with relevant legislation, and any other terms and conditions attached to them; and
- funds provided by the Scottish Funding Council have been applied in accordance with the requirements of the Scottish Funding Council Financial Memorandum with Higher Education Institutions.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Strategic Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG (CONTINUED)

Responsibilities of Directors

As explained more fully in the Director's Responsibilities Statement set out on page 32-34, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Group's and the charitable parent Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the charitable parent Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Group financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the University operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements.

The laws and regulations we considered in this context were the Charities and Trustee Investment (Scotland) Act 2005 and regulation 14 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the institution's key performance indicators to meet targets;
- Income recognition for specific income streams; and
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the University needs to comply with for the purpose of trading.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG
(CONTINUED)

Our approach was as follows:

- We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by meeting with management to understand where they considered there was susceptibility to fraud. We also considered performance targets and their influence on efforts made by management to manage income and expenditure. Where this risk was considered higher, we performed audit procedures to address the risk of fraud and management override. These procedures included testing manual journals and were designed to provide reasonable assurance that the financial statements were free from fraud or error;
 - We have performed analytical and/or substantive procedures over all significant revenue streams
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Group and charitable parent company and determined that the most significant are FRS 102 and Statement of Recommended Practice for Further and Higher Education;
- We understood how the Group and charitable parent company is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquires through our review of the Board minutes and papers provided to the Audit and Risk Committee, as well as consideration of the results of our audit procedures to either corroborate or provide contrary evidence which was then followed up;
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved enquiries of management, those charged with governance and those responsible for legal and compliance procedures; journal entry testing with a focus on journals indicating large or unusual transactions based on our understanding of the business and a review of Court minutes to identify any non-compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG
(CONTINUED)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and Directors those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members, as a body, and the charitable company's Directors as a body, for our audit work, for this report, or for the opinions we have formed.



Natalie Boyle CA (Senior Statutory Auditor)

for and on behalf of

Anderson Anderson & Brown Audit LLP

Chartered Accountants & Statutory Auditors

133 Finnieston Street

Glasgow

G3 8HB

Date: 19 December 2024

Anderson Anderson & Brown Audit LLP is eligible to act as an auditor under section 1212 of the Companies Act 2006.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 July 2024

	Note	2024 £	2023 £
Income from:			
SFC grants	3	1,007,231	1,174,615
Tuition fees and education contracts	4	656,605	646,693
Other grant income	5	2,515,676	2,326,128
Other income	6	1,486,772	1,691,222
Release of deferred capital grants	7	420,540	402,531
		6,086,824	6,241,189
Expenditure on:			
Staff costs	8	3,811,512	3,923,778
Other operating costs	11	1,737,908	1,891,988
Depreciation	13	482,798	466,987
Interest payable	12	18,562	23,704
		6,050,780	6,306,457
Surplus/(loss) before tax		36,044	(65,268)
Taxation		-	-
Surplus/(loss) for the year		36,044	(65,268)


There was no other comprehensive income for 2024 (2023: £NIL).
The notes on pages 47 to 68 form part of these financial statements.


SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC361752
SC002578

CONSOLIDATED BALANCE SHEET
AS AT 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	12,417,346	12,748,568
Investments	14	1	1
		12,417,347	12,748,569
Current assets			
Stocks	15	29,015	20,503
Debtors: amounts falling due within one year	16	525,197	444,176
Cash at bank and in hand	17	791,605	1,076,720
		1,345,817	1,541,399
Creditors: amounts falling due within one year	18	(1,740,297)	(2,068,443)
Net current liabilities		(394,480)	(527,044)
Total assets less current liabilities		12,022,867	12,221,525
Creditors: amounts falling due after more than one year	19	(9,786,209)	(10,020,911)
Net Assets		2,236,658	2,200,614
Reserves			
Revaluation reserve	21	864,260	864,260
Revenue Reserves - unrestricted	21	1,372,398	1,336,354
Total reserves		2,236,658	2,200,614

The financial statements were approved and authorised for issue by the board and were signed on its behalf on


.....
Angus MacInnes
Director
Date: 13th December 2024


.....
Dr Gillian Munro
Director
Date: 13th December 2024

The notes on pages 47 to 68 form part of these financial statements.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE BALANCE SHEET
AS AT 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	10,548,137	10,796,799
Investments	14	3	3
		10,548,140	10,796,802
Current assets			
Stocks	15	29,015	20,503
Debtors: amounts falling due within one year	16	535,717	451,395
Cash at bank and in hand	17	790,222	1,074,925
		1,354,954	1,546,823
Creditors: amounts falling due within one year	18	(1,654,497)	(1,982,583)
Net current liabilities		(299,543)	(435,760)
Total assets less current liabilities		10,248,597	10,361,042
Creditors: amounts falling due after more than one year	19	(7,999,560)	(8,151,702)
Net assets		2,249,037	2,209,340
Reserves			
Revaluation reserve	21	864,260	864,260
Revenue Reserves – unrestricted b/fwd	21	1,372,398	1,336,354
Surplus/(deficit) for the year		39,697	(61,789)
Revenue Reserves – restricted b/fwd		1,384,777	1,345,080
Total reserves		2,249,037	2,209,340

e approved and authorised for issue by the board and were signed on its behalf on



.....
Angus MacInnes
Director
Date: 13th December 2024



.....
Dr Gillian Munro
Director
Date: 13th December 2024

The notes on pages 47 to 68 form part of these financial statements.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the year ended 31 July 2024

	Revaluation reserve	Profit and loss account	Equity attributable to parent College	Total equity
	£	£	£	£
At 1 August 2022	864,260	1,401,622	2,265,882	2,265,882
Comprehensive income for the year				
Surplus for the year	-	(65,268)	(65,268)	(65,268)
Total comprehensive income for the year	-----	(65,268)	(65,268)	(65,268)
At 31 July 2023	864,260	1,336,354	2,200,614	2,200,614
Comprehensive income for the year				
Surplus/ (deficit) for the year	-----	36,044	36,044	36,044
Total comprehensive income for the year	-----	36,044	36,044	36,044
At 31 July 2024	<u>864,260</u>	<u>1,372,398</u>	<u>2,236,658</u>	<u>2,236,658</u>

The notes on pages 47 to 68 form part of these financial statements.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE STATEMENT OF CHANGES IN EQUITY
For the year ended 31 July 2024

	Revaluation reserve	Profit and loss account	Total equity
	£	£	£
At 1 August 2022	864,260	1,406,869	2,271,129
Comprehensive income for the year			
Surplus for the year	-	(61,789)	(61,789)
Total comprehensive income for the year		(61,789)	(61,789)
At 31 July 2023	864,260	1,345,080	2,209,340
Comprehensive income for the year			
Surplus/ (deficit) for the year		39,696	39,696
Total comprehensive income for the year		39,696	39,696
At 31 July 2024	864,260	1,384,776	2,249,036

The notes on pages 47 to 68 form part of these financial statements.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
For the year ended 31 July 2024

	2024 £	2023 £
Cash flows from operating activities		
Result for the financial year	36,044	(65,268)
Adjustments for:		
Depreciation of tangible assets	482,798	466,987
Deferred capital grants released	(420,540)	(402,531)
Interest paid	18,562	23,704
(Increase)/decrease in stocks	(8,512)	3,451
(Increase) in debtors	(81,021)	(91,462)
(Decrease)/increase in creditors	(77,239)	592,719
Loss on disposal of fixed assets	-	12,788
Impairment loss	-	-
Net cash generated from operating activities	(49,908)	540,388
Cash flows from investing activities		
Purchase of tangible fixed assets	(151,576)	(267,626)
Net cash from investing activities	(151,576)	(267,626)
Cash flows from financing activities		
Repayment of loans	(65,069)	(59,928)
Interest paid	(18,662)	(23,704)
Net cash used in financing activities	(83,731)	(83,632)
Net increase/ (decrease) in cash and cash equivalents	(285,115)	189,130
Cash and cash equivalents at beginning of year	1,076,720	887,590
Cash and cash equivalents at the end of year	791,605	1,076,720
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	791,605	1,076,720

The notes on pages 47 to 68 form part of these financial statements.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

CONSOLIDATED ANALYSIS OF NET DEBT
For the year ended 31 July 2024

	At 31 July 2023 £	Cash flows £	At 31 July 2024 £
Cash at bank and in hand	1,076,720	(285,115)	791,605
Debt due after 1 year	(327,901)	67,592	(260,309)
Debt due within 1 year	(65,069)	(2,523)	(67,592)
	<u>683,750</u>	<u>(220,046)</u>	<u>463,704</u>

The notes on pages 47 to 68 form part of these financial statements.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

1. General information

Sabhal Mòr Ostaig is a private charitable company limited by guarantee, incorporated and registered in Scotland. Its registered office address is Colaiste Gaidhlig Na H-Alba An Teanga, Sleite, An T-Eilean Sgitheanach, IV44 8RQ. Its principal activity is that of a College.

2. Accounting policies

2.1 Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Accounts Direction for Scottish Colleges 2023-24, statement of recommended practice: Accounting for Further and Higher Education 2019 (the 2019 FE/HE SORP) and in accordance with Financial Reporting Standard 102 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS102). The College is a public benefit entity and has therefore applied the relevant public benefit requirements of FRS 102.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgements in applying the College's accounting policies.

The financial statements are presented in GBP and rounded to the nearest £1.

The following principle accounting policies have been applied:

2.2 Basis of consolidation

The consolidated financial statements present the results of the College and its own subsidiaries ("the Group") as if they form a single entity. Intercompany transactions and balances between group companies are therefore eliminated in full.

The consolidated financial statements incorporate the results of business combinations using the purchase method. In the Balance Sheet, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognised at their fair values at the acquisition date. The results of acquired operations are included in the Consolidated Statement of Comprehensive Income from the date on which control is obtained. They are deconsolidated from the date control ceases.

The accounts of non-trading subsidiary Cànan Alba Limited, together with its own subsidiary Cànan Limited, are excluded from consolidation on the grounds that their inclusion would not be material for the point of providing a true and fair view.

Exemptions

The following exemptions have been taken in these financial statements:

- The College has taken advantage of the exemptions provided in FRS 102 1.12 and the 2019 FE/HE SORP Paras 14-16, and has not included a separate statement of its own cash flows. These cash flows are included within the Consolidated Statement of Cash Flows, and the College balance sheet discloses cash at both the current and preceding reporting dates.
- A separate Statement of Comprehensive Income is not presented for the College itself as permitted by section 408 of the Companies Act 2006 and paragraph 3.3 of the SORP.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

Accounting policies (continued)

2.3 Going concern

In preparing these financial statements, the Board of Directors have given careful consideration to current and anticipated future solvency requirements of the College and its ability to continue as a going concern for the foreseeable future. The Directors have prepared cash flow forecasts for a period beyond 12 months from the date of approval of these financial statements which indicate that, taking account of reasonable possible downturns, the College will have sufficient funds, through its operating cash flows, cash reserves and bank overdraft to meet its liabilities as they fall due for that period.

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Income from tuition fees is recognised in the period for which it is received and includes all fees chargeable to students or their sponsors. No fees are waived by the College.

Income from grants, contracts and other services rendered is stated after VAT and net of any discounts and is recognised in the Statement of Comprehensive income in proportion to the extent of completion of the contract or service concerned. This is generally equivalent to the sum of the relevant expenditure incurred during the year and any related contributions to overhead costs. All income from short-term deposits is credited to the Statement of Comprehensive Income in the period in which it is earned.

The main annual recurrent allocation from SFC, which is intended to meet recurrent costs, is credited direct to the Statement of Comprehensive Income during the period in which it is receivable.

Grants received in respect of capital additions are credited to deferred capital grants in the Balance Sheet and amortised to the Statement of Comprehensive Income over the lives of the assets concerned.

2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.6 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

Accounting policies (continued)

2.7 Fixed assets and depreciation

Land and buildings

The College's buildings are specialised buildings and therefore it is not appropriate to value them on the basis of open market value. Land and buildings are included in the balance sheet at cost. Freehold land is not depreciated. Freehold buildings are depreciated over their expected useful economic life to the Group at the rate of 2%-4% per annum on a straight-line basis.

Where land and buildings are acquired with the aid of specific grants they are capitalised and depreciated as above. The related grants are credited to a deferred capital grant account within creditors and are released to the statement of comprehensive income over the expected useful economic life of the related asset on a basis consistent with the depreciation policy. The deferred income is allocated between creditors due within one year and due after more than one year.

At each reporting date the College assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Equipment

Equipment costing less than £1,000 per individual item is written off as an expense in the year of acquisition. All other equipment is capitalised at cost unless there is sufficient reason to write it off as an expense. Capitalised equipment is depreciated over its useful economic life as follows on the written down value basis:

Motor vehicles, general equipment and furnishings 25% per annum

Where equipment is acquired with the aid of specific grants it is capitalised and depreciated in accordance with the above policy, with the related grant being credited to a deferred capital grant account within creditors and released as income in the statement of comprehensive income over the useful economic life of the related equipment. The deferred income is allocated between creditors due within one year and due after more than one year.

Heritage asset

The College holds and conserves a number of special collections of library books. As from 1 August 2016, regular purchases of library books are written off as an educational expense in the statement of comprehensive income. The net book value of books acquired prior to the date of change, including where appropriate revalued special collections are carried forward at deemed cost, with special collections acquired thereafter being added at cost. Heritage Assets are not depreciated as their long economic life and high residual value means that any depreciation would not be material.

In the prior year, the College revalued a collection of visual art which has been included in the financial statements. As with the library books, these are not depreciated as their long economic life and high residual value means that any depreciation would not be material.

2.8 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

Accounting policies (continued)

2.9 Pensions

A contributory group stakeholder's pension scheme is open to all staff, to which the College makes contributions in proportion to members' own level of contributions; the College contributions are charged to the statement of comprehensive income. The majority of staff have opted to join the scheme. New rules came into effect in 2012 whereby from May 2015, all other staff are automatically enrolled into the scheme at the minimum permitted level, unless they specifically opt out.

Retirement benefits to some employees of the College are provided by the Teachers' Superannuation Scheme (Scotland) (STSS). This scheme is externally funded and contracted out of the State Earnings Related Pension Scheme.

Contributions to the scheme are charged to the statement of comprehensive income so as to spread the cost of pensions over employees' working lives with the College in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll.

2.10 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.11 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.12 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Consolidated Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

2.13 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

Accounting policies (continued)

2.14 Financial instruments

The Group only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Group would receive for the asset if it were to be sold at the balance sheet date.

2.15 Judgements in applying policies and key sources of estimation uncertainty

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The College makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year as discussed below:

Heritage Assets

Heritage asset values within the accounts are assessed annually by the Directors. Valuations are based on external experts valuations derived from their expected current market value. There is a degree of judgement involved in that the value of the assets will ultimately be determined by the market.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

Accounting policies (continued)

2.16 Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2012 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

The subsidiary company, Sabhal Mòr Ostaig (Developments) Limited is subject to corporation tax in the same way as any commercial organisation. Cànan Alba Limited has charitable status but does not trade. Its trading subsidiary, Cànan Limited, is subject to corporation tax.

3. SFC grants

	2024 £	2023 £
Recurrent Grants	976,388	1,129,538
Non Recurrent Revenue Grants	30,843	45,077
	1,007,231	1,174,615

4. Tuition fees and education contracts

	2024 £	2023 £
Student fees - Higher Education	232,883	263,615
Student fees - Further Education	423,722	383,078
	656,605	646,693

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

5. Other grant income

	2024 £	2023 £
Scottish Government	1,514,293	1,204,497
Share of SFC HE Grants through UHI	749,895	778,665
Share of SFC Research Excellence Grant	86,114	93,536
Bòrd na Gàidhlig (GLAIF)	20,590	26,320
Scholarship Support	11,784	16,136
Skills Development Scotland	4,153	6,277
Other Grants	128,847	200,697
	2,515,675	2,326,128

6. Other income

	2024 £	2023 £
Estates, residencies and catering	679,926	726,273
Shop sales	24,473	26,937
Management services	14,676	28,718
Project income	732,822	883,153
Other income	34,873	26,141
	1,486,770	1,691,222

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

7. Release of deferred capital grants

	2024 £	2023 £
Release of deferred capital grants	420,540	402,531
	420,540	402,531
	420,540	402,531

8. Staff costs and numbers

	2024 £	2023 £
Staff costs were as follows:		
Salaries and wages	3,206,137	3,306,356
Subcontractor and tutor costs	55,259	62,021
Social security costs	312,415	318,845
Other pension and death in service costs	237,701	236,556
	3,811,512	3,923,778
	3,811,512	3,923,778
Analysed:		
Teaching	2,012,789	1,958,910
Research	-	94,617
Administration and other (incl. projects)	1,140,018	1,186,237
Premises	429,501	449,641
Catering	229,204	234,373
	3,811,512	3,923,778
	3,811,512	3,923,778

Staff numbers

Average staff number	118	113
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SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

9. Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the College and are represented by the College Leadership Team which includes the principal.

Key management personnel emoluments are made up as follows:

	2024 £	2023 £
Salaries	448,782	491,585
Social security costs	51,886	57,442
Pension contributions	27,550	29,356
	528,218	578,383

10. Senior Post-holders emoluments

Number of higher paid staff (including College Principal) who received emoluments including benefits in kind and excluding pension contributions for the year ended:

	2024 Senior Post-holders Number	2024 Other staff Number	2023 Senior Post-holders Number	2023 Other staff Number
£60,001 - £70,000	1	1	1	-
£70,001 - £80,000		-		-
£80,001 - £90,000	1	-	1	-
			2024 £	2023 £
Senior post-holders emoluments				
Salaries			149,167	141,402
Employers pension contributions			9,782	9,285
Total			158,949	150,687

The remuneration of the College Principal in the year consisted of a salary of £83,197 (2023: £80,051) and employer pension contributions of £5,824 (2023: £5,604). There were no salary sacrifice arrangements or other remuneration of the principal.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

11. Analysis of other operating expenses

	2024 £	2023 £
Education costs	94,219	93,672
Premises costs	611,397	726,852
Supplies and services	42,961	53,147
Catering supplies	121,494	126,943
Shop purchases	14,941	19,360
Vehicle, travel and subsistence	38,309	42,698
Project costs	356,245	408,536
University of the Highlands and Islands expenses	66,946	41,234
Other administrative expenses	410,450	394,596
Irrecoverable Value Added Tax	(17,054)	(15,050)
	1,737,908	1,891,988

Other operating expenses include:

External auditors remuneration - audit fees	31,627	23,200
External auditors remuneration - non audit services	8,175	600
Internal audit fees	12,792	12,300
Operating lease payments	11,300	18,461

12. Interest payable and similar expenses

	2024 £	2023 £
Other loan interest payable	18,562	23,704

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

13. Tangible fixed assets

Group

	Land	Heritage assets	Freehold property	Plant & machinery	Assets under construction	Total
Cost						
At 31/07/2023	468,180	914,950	23,192,038	1,667,689	116,653	26,359,510
Additions	-	2,900	29,857	72,718	46,101	151,576
Disposals	-	-	-	-	-	-
At 31/07/2024	<u>468,180</u>	<u>917,850</u>	<u>23,221,895</u>	<u>1,740,407</u>	<u>162,754</u>	<u>26,511,086</u>
Depreciation						
At 31/07/2023	-	-	12,140,265	1,470,677	-	13,610,942
Charge for the year	-	-	425,718	57,080	-	482,798
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
At 31/07/2024	<u>-</u>	<u>-</u>	<u>12,565,983</u>	<u>1,527,757</u>	<u>-</u>	<u>14,093,740</u>
Net book value						
At 31/07/2024	<u>468,180</u>	<u>917,850</u>	<u>10,655,912</u>	<u>212,650</u>	<u>162,754</u>	<u>12,417,346</u>
At 31/07/2023	<u>468,180</u>	<u>914,950</u>	<u>11,051,773</u>	<u>197,012</u>	<u>116,654</u>	<u>12,748,568</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

13. Tangible fixed assets (continued)

Company

	Land	Heritage assets	Freehold property	Plant & machinery	Assets under construction	Total
Cost						
At 31/07/2023	458,860	914,950	19,064,009	1,667,689	116,653	22,222,161
Additions	-	2,900	29,857	72,718	46,101	151,576
Disposals	-	-	-	-	-	-
	<u>458,860</u>	<u>917,850</u>	<u>19,093,866</u>	<u>1,740,407</u>	<u>162,754</u>	<u>22,373,737</u>
At 31/07/2024	<u>458,860</u>	<u>917,850</u>	<u>19,093,866</u>	<u>1,740,407</u>	<u>162,754</u>	<u>22,373,737</u>
Depreciation						
At 31/07/2023	-	-	9,954,685	1,470,677	-	11,425,362
Charge for the year	-	-	343,158	57,080	-	400,238
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>10,297,843</u>	<u>1,527,757</u>	<u>-</u>	<u>11,825,600</u>
At 31/07/2024	<u>-</u>	<u>-</u>	<u>10,297,843</u>	<u>1,527,757</u>	<u>-</u>	<u>11,825,600</u>
Net book value						
At 31/07/2024	<u>458,860</u>	<u>917,850</u>	<u>8,796,023</u>	<u>212,650</u>	<u>162,754</u>	<u>10,548,137</u>
At 31/07/2023	<u>458,860</u>	<u>914,950</u>	<u>9,109,324</u>	<u>197,012</u>	<u>116,654</u>	<u>10,796,799</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 July 2024**

13. Tangible fixed assets

(continued) Company

Land and buildings with a net book value of £ (Group - £) have been financed by capital grants. Should these assets be sold, the College may be liable under the terms of the grants received to repay all or part of the sums received to the awarding body. The Bank of Scotland hold a floating charge over all property and assets.

14. Fixed Asset investments

**Investments in
subsidiary
companies**

Group

£

Cost or valuation

At 01 August 2023

1

At 31 July 2024

1

Company

At 01 August 2023

3

At 31 July 2024

3

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

Direct subsidiary undertakings

The following were direct subsidiary undertakings of the College:

Name	Registered office	Class of shares	Holding
Sabhal Mòr Ostaig (Developments) Limited	An Teanga, Sleite, An T-Eilean Sgitheanach, Alba, IV44 8RQ	Ordinary	100%
Cànan Alba Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	n/a	100%
Canan Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	Preference	100%

Cànan Alba Limited is a company limited by guarantee without share capital.

In the current year, Bail' Ur Orstaig has been dissolved via voluntary strike off.

The aggregate of the share capital and reserves as at 31 July 2024 and the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(Loss) £
Sabhal Mòr Ostaig (Developments) Limited	(12,377)	(3,646)
Cànan Alba Limited	1	-
Cànan Limited	(16,837)	(5,557)

SABHAL MÒR OSTAIG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

Indirect subsidiary undertakings

The following was an indirect subsidiary undertaking of the College:

Name	Registered office	Class of shares	Holding
Cànan Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	Ordinary	100%

Sabhal Mòr Ostaig own 100% of the preference share capital in Cànan Limited and 100% of the ordinary share capital by virtue of its ownership of Cànan Alba Limited.

The aggregate of the share capital and reserves as at 31 July 2024 and the profit or loss for the year ended on that date for the subsidiary undertaking were as follows:

Name	Aggregate of share capital and reserves	Profit/(Loss)
Cànan Limited	(16,837)	(5,557)

The College has assessed the value of the shares in Cànan Ltd held directly and through Cànan Alba Ltd and has included them in the financial statements at a nominal value of £1 on the basis that, were Cànan Ltd to be wound up or sold off, it would be unlikely to recover the cost of the investment carried in the Balance Sheet.

The accounts of non-trading subsidiary Cànan Alba Limited, together with its own subsidiary Cànan Limited, are excluded from consolidation on the grounds that their inclusion would not be material for the point of providing a true and fair view.

SABHAL MÒR OSTAIG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

15. Stocks

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Finished goods and goods for resale	29,015	20,503	29,015	20,503

16. Debtors

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Trade debtors	165,585	127,360	165,585	127,360
Other debtors	291,460	237,051	291,455	237,045
Amounts owed by group undertakings	8,745	12,920	19,270	20,145
Prepayments and accrued income	59,408	66,845	59,408	66,845
	<u>525,198</u>	<u>444,176</u>	<u>535,717</u>	<u>451,395</u>

17. Cash and cash equivalents

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Cash at bank and in hand	791,605	1,076,720	790,222	1,074,925

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

18. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Bank loans	67,592	65,069	67,592	65,069
Payments received on account	681,208	778,250	681,208	778,250
Trade creditors	360,941	252,614	360,941	252,614
Other taxation and social security	118,574	120,309	118,574	120,309
Other creditors	61,604	219,822	61,604	219,822
Accruals and deferred income	450,379	624,003	364,579	538,143
Amounts owed to group undertakings	-	8,376		8,376
	<u>1,740,298</u>	<u>2,068,443</u>	<u>1,654,498</u>	<u>1,982,583</u>

19. Creditors: Amounts falling due after more than one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Bank loans	260,309	327,901	260,309	327,901
Accruals and deferred income	9,525,900	9,693,010	7,739,251	7,823,801
	<u>9,786,209</u>	<u>10,020,911</u>	<u>7,999,560</u>	<u>8,151,702</u>

Included within total accruals and deferred income is £10,217,481 of deferred capital grants.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

The following liabilities were secured:

	Group 2024 £	<i>Group</i> 2023 £	Company 2024 £	<i>Company</i> 2023 £
Bank loans	327,901	392,970	327,901	392,970

Details of security provided:

The bank borrowings are secured by a standard security over an area of ground owned by the College amounting to 5.874 acres. The bank borrowings are also secured by a bond and floating charge over all property and assets of the College. The loan is to be repaid by 2028 and has an interest rate of 5.75%

SABHAL MÒR OSTAIG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

20. Loans

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Amounts falling due within one year				
Bank loans	67,592	65,069	67,592	65,069
	67,592	65,069	67,592	65,069
Amounts falling due 1-2 years				
Bank loans	71,288	67,592	71,288	67,592
	71,288	67,592	71,288	67,592
Amounts falling due 2-5 years				
Bank loans	189,021	225,935	189,021	225,935
	189,021	225,935	189,021	225,935
Amounts falling due after more than 5 years				
Bank loans	-	34,374	-	34,374
	-	34,374	-	34,374
Total loans	327,901	392,970	327,901	392,970

21. Reserves

Revaluation reserve

Includes the aggregate surplus or deficit arising from changes in fair value in relation to heritage assets.

Other reserves

Unrestricted revenue reserves include all current and prior period retained surplus' and deficits.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

22. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

23. Pension commitments

The company operates two pension schemes for the benefit of its employees. A contributory defined contribution scheme to which the Company contributes based on contributions paid by employees and the Teachers Superannuation Scheme (Scotland) (STSS), which is funded externally and contracted out of the State Earnings Related Pension Scheme.

The costs, including associated death in service benefits, charged to the statement of comprehensive income amounted to £198,415 (2023 - £236,778) which represents the Company's contributions to these schemes in respect of the year. At the balance sheet date, the Company was due to pay £25,015 (2023 - £23,937) to the pension providers.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

24. Commitments under operating leases as lessee

At 31 July 2024 the Group and the College had future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Not later than 1 year	15,254	14,526	15,254	14,526
Later than 1 year and not later than 5 years		15,254		15,254
	15,254	29,780	15,254	29,780
	15,254	29,780	15,254	29,780

25. Commitments under operating leases as a lessor

At 31 July 2024 the Group and the College had future minimum revenue due under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Not later than 1 year		2,863		2,863

SABHAL MÒR OSTAIG
A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2024

26. Related party transactions

The College entered into the following transactions with related parties during the year.

Board Members	Relationship	College in	College out	Dr or (Cr) Balance at 31 July 2024
		£	£	
AG MacLeod	Partner in legal services	-	-	(795)
AL MacLeod	Director of SMO(D)	-	-	7,225
A MacInnes	Director of subsidiary Canan Ltd	-	-	2,654
J Morrison	Director of subsidiary Canan Ltd	-	-	2,654
G Munro	Director of ICCI	-	-	3,660
Senior Staff	Relationship	College in	College out	Dr or (Cr) Balance at 31 July 2024
		£	£	
D Munro	Director of ICCI	-	-	3,660
	Chair Trust Officer of SMODT	-	-	1,890
	Director of SMO(D)	-	-	7,225
Lasair Ltd		-	21,956	

Apart from the above, there were no transactions with Directors or Senior Staff other than the re-imbusement of travelling and subsistence expenses actually incurred, which in some instances were waived by Board Members.